

**EXAMINATION OF CERTAIN  
FINANCIAL TRANSACTIONS, POLICIES,  
AND PROCEDURES OF THE  
KENTUCKY ASSOCIATION OF COUNTIES, INC.**



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The Auditor Of Public Accounts Ensures That Public Resources Are Protected, Accurately Valued, Properly Accounted For, And Effectively Employed To Raise The Quality Of Life Of Kentuckians.

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## **List of abbreviations/acronyms used in this report**

<b>ADD</b>	Area Development District
<b>ADR</b>	Alternative Dispute Resolution Policy
<b>APA</b>	Auditor of Public Accounts
<b>CCAO</b>	County Commissioners' Association of Ohio
<b>CCAP</b>	County Commissioners' Association of Pennsylvania
<b>CEO</b>	Chief Executive Officer
<b>CERS</b>	County Employee Retirement System
<b>CFO</b>	Chief Financial Officer
<b>CIC</b>	Commonwealth Insurance Company
<b>COLI</b>	County Officials Leadership Institute
<b>CoLT</b>	KACo Leasing Trust
<b>CSCA</b>	Conference of Southern County Associations
<b>HB</b>	House Bill
<b>IRS</b>	Internal Revenue Service
<b>KACAM</b>	Kentucky Association of Counties Associate Member Program
<b>KACo</b>	Kentucky Association of Counties, Inc.
<b>KACo-KML WC</b>	Kentucky Municipal League Workers' Compensation Fund
<b>KACo UI</b>	KACo Unemployment Insurance Fund
<b>KACo WC</b>	KACo Workers' Compensation Fund
<b>KALF</b>	KACo All Lines Fund
<b>KAMP</b>	KACo Medical Program
<b>KARP</b>	KACo Advanced Revenue Program
<b>KCJEA</b>	Kentucky County Judge/Executive Association
<b>KIA</b>	KACo Insurance Agency, Inc.
<b>KLC</b>	Kentucky League of Cities
<b>KRT</b>	KACo Reinsurance Trust
<b>KRTIC</b>	Kentucky Reinsurance Trust Insurance Company
<b>NACO</b>	National Association of Counties
<b>PAF</b>	Program Administration Fees
<b>SAWCA</b>	Southern Association of Workers Comp Administrators
<b>President</b>	KACo Board President





CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

October 29, 2009

Hon. J. Michael Foster, President  
Board of Directors  
Kentucky Association of Counties, Inc.  
380 King's Daughters Drive  
Frankfort, Kentucky 40601

RE: Examination of Certain Financial Transactions, Policies, and Procedures of the Kentucky Association of Counties, Inc.

Dear Mr. Foster:

We have completed our examination of certain expenditures and management practices of the Kentucky Association of Counties, Inc. (KACo). The enclosed report identifies 40 findings and offers over 150 recommendations to strengthen KACo's management and oversight procedures to ensure the public's trust going forward.

Examination procedures included interviews of four current and former KACo Board Presidents, as well as KACo management and staff. In conjunction with a review of applicable KACo policies and procedures, a review of credit card expenses, employee reimbursements, and direct payments was conducted to determine whether expenditures were appropriate. The scope of our examination encompasses records and information for the period July 2006 through June 2009, unless otherwise specified. The objectives developed by the APA for this examination include:

- Examine all credit card expenses, employee and board member reimbursements, and other expenses paid directly by KACo and its various programs;
- Determine whether expenditures were excessive or unusual;
- Review KACo policies and procedures; and,
- Report findings and recommendations related to these and other matters identified during the examination.

It is not the intent of this examination to report on the operations of the insurance component of KACo, as the Department of Insurance has regulatory authority to audit self-insurance funds.



Hon. J. Michael Foster, President  
KACo Board of Directors  
October 29, 2009  
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The Auditor of Public Accounts requests a report from the KACo Board on the implementation of audit recommendations within (60) days of the completion of the final report. If you wish to discuss this report further, please contact Brian Lykins, Executive Director of the Office of Technology and Special Audits, or me.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen". The signature is fluid and cursive, with a large initial "C" and "L".

Crit Luallen  
Auditor of Public Accounts





## **Examination of Certain Financial Transactions, Policies, and Procedures of the Kentucky Association of Counties, Inc.**

### **Examination Objectives**

On July 1, 2009, the Auditor of Public Accounts (APA) informed the Kentucky Association of Counties, Inc. (KACo) that an independent examination would be conducted of certain policies, financial transactions, and other activities of KACo and its affiliate funds, programs, and organizations. This examination is in response to reports and concerns presented to the APA concerning certain financial transactions of KACo. It is the responsibility of the APA to ensure that public funds are spent in the best interest of the taxpayers, and KACo, being funded through public dollars from dues, insurance premiums, interest on loans, and other sources paid directly from member counties, is subject to such an examination. The objectives developed by the APA for this examination include:

- Examine all credit card expenses, employee and board member reimbursements, and other expenses paid directly by KACo and its various programs;
- Determine whether expenditures were excessive or unusual;
- Review KACo policies and procedures; and,
- Report findings and recommendations related to these and other matters identified during the examination.

It is not the intent of this examination to report on the operations of the insurance component of KACo, as the Department of Insurance has regulatory authority to audit self-insurance funds.

The examination scope encompasses records and information for the period July 2006 through June 2009, unless otherwise specified.

### **Background**

KACo was founded in 1974 as a 501(c)(3) non-profit corporation by a group of county officials, with its membership being the 120 county governments of Kentucky. It was initially formed to improve and enhance county governments and their political subdivisions through educational programs, cooperative undertakings, and issue advocacy. Since that time, KACo has established other funds and organizations to provide various products and services. Each of these other funds and organizations are separate entities, but the management of those programs is provided by KACo staff

through administration contracts. The following entities are administered in this manner:

#### **KACo Insurance Agency, Inc. (KIA)**

KIA was established as a wholly owned subsidiary of KACo and is a for-profit corporation. KIA was originally formed to market the KACo group health plan, but has expanded in recent years to also market public official bonds, excess earthquake coverage, and spectators' liability coverage.

#### **KACo Worker's Compensation Fund (KACo WC)**

The KACo WC Fund is an unincorporated association created by KACo that allows county governments and other public agencies to pool resources and creates a self-insurance fund for the provision of worker's compensation coverage. In addition, the KACo WC Fund also provides risk management and loss control training to the counties and agencies that are members of the fund.

#### **KACo All Lines Fund (KALF)**

KALF was established as a group self-insurance pool to provide liability insurance products, including products such as Auto Liability, General Liability, Property, Law Enforcement Liability, Public Officials Liability, Employment Practices, and Intentional Tort and Criminal Charges Defense. In addition to these products, KALF also provides risk management and loss control training to its members to reduce insurance claims and hold down the cost of insurance.

#### **KACo Unemployment Insurance Fund (KACo UI)**

KACo UI is an unincorporated association formed to create a group self-insurance fund that provides unemployment insurance coverage to counties and other governmental entities. It pays temporary benefits to workers whose employment has been terminated due to no fault of their own.

#### **Commonwealth Insurance Company, Inc (CIC)**

CIC is a for-profit corporation that provides employee dishonesty fidelity bond coverage, business income coverage, and extra expense coverage exclusively to the members of KALF.

#### **KACo Leasing Trust (CoLT)**

CoLT is a legal entity and trust that was created by KACo in a joint effort with public agencies. CoLT pools the financing needs of various public agencies and issues one large tax-exempt bond. The proceeds from the bond sale

are then used by the qualified borrowers to purchase equipment, real estate, construction services, or for other governmental purposes.

#### KACo Advanced Revenue Program (KARP)

KARP is a short-term loan program that allows a variety of government entities that rely on tax revenue to borrow money needed for operation until those tax receipts are received. These entities may include counties, cities, special taxing districts, and other political subdivisions. According to KACo, the KARP program is currently on hiatus due to the environment of the financial market.

#### **Financial Information**

KACo receives revenue through many sources with the majority derived from the fees paid by the insurance and financial programs administered by KACo staff. In fiscal year 2008 KACo received \$5,758,252, which is approximately a 75 percent increase since fiscal year 2003. Of the fiscal year 2008 total revenue, \$5,266,876, or approximately 91 percent, came from Program Administration Fees, License Fees, Program Administration Fees, and Management Fees paid through administration contracts with the various programs.

- License Fees – A flat rate charged to the programs for the use of the KACo name and logo.
- Program Administration Fees (PAF) – A flat rate calculated to cover KACo expenses for personnel and other costs regularly incurred during the administration of the programs.
- Management Fees – Charged to KACo programs as either a flat rate, a percentage of the annual gross premium or contributions received by the programs from policies they write, or a combination of the two. They are not attached to any specific program costs and are used by KACo to cover any other expenses deemed necessary or useful for the organization.

Expenditures made by KACo include all costs incurred providing the services offered by the non-profit organization and the management costs of the programs that KACo administers. In fiscal year 2008, KACo expended \$5,089,226, which is approximately a 70 percent increase since fiscal year 2003. Of the total expenses for fiscal year 2008, \$3,681,691, or approximately 72 percent, was for salaries and benefits. The surplus difference between the revenue and expenses are put into the net assets of KACo.

#### **Findings and Recommendations**

##### *Introduction*

The KACo Board has a fiduciary duty to the stakeholders of KACo, who include county governments, political subdivisions of the Commonwealth, and ultimately the taxpayers. As an entity wholly designed to serve the public sector and deriving nearly all funds from government sources, KACo has the responsibility to ensure that the funds it expends are done so in a

responsible and transparent manner. Based on the findings of this examination, KACo has not always expended funds in a manner that would best serve those who are initially funding KACo activities.

There were many charges made by certain KACo staff and past KACo Board Presidents, purportedly because they were believed to be necessary for the function and success of KACo. These expenditures resulted from the KACo Board's lack of control over certain purchases that were allowed using KACo funds. Also, many board members have benefited from the types of expenses that have been made in the past, including meals, bar expenses, gifts, and entertainment. The KACo Board has taken numerous steps recently as a result of public scrutiny to begin to achieve greater accountability. The recommendations in this examination will provide the KACo Board with the tools to further strengthen the organization.

#### **Finding 1: By allowing excessive spending, KACo strayed from its purpose of maximizing benefits to the counties and thus ultimately the taxpayers.**

Though the organization's Mission Statement speaks to providing the highest quality programs/services, the organization's Mission Statement does not reflect a purpose of efficiently using its public funds to maximize the benefit provided to its members. By all accounts, KACo has provided quality services and savings to the counties through its programs; however, KACo's Mission Statement only focuses on the provision of quality services to counties and does not address providing these services in an efficient manner to maximize the benefit and return to the counties.

**Recommendations:** The KACo Board should refocus its mission with an emphasis on operating for the greatest benefit to member counties and in a manner that demonstrates a responsibility in keeping with public expectations. The KACo Board must consistently provide a proper and accountable example that will create a new culture within KACo where excess and inefficiencies are met with active and vocal opposition. An initial step leading to an improved culture would be the development of a strategic plan predicated on a mission devoted to maximizing benefit back to the counties.

#### **Findings Related to KACo Excessive Spending**

Certain expenditures reviewed during this examination were identified as excessive, while others appeared to be an inefficient use of the association's funds. Because taxpayers, through their own county governments, are the point of origin of most of KACo's funds, findings of inefficiency are reported as well as those that are excessive.

#### **Finding 2: KACo paid \$219,144.89 for 77 restaurant charges, each costing over \$1,000.**

Each of these meal charges lacked sufficient documentation to demonstrate a clear business purpose for the meals. No records are kept by KACo to document

who was in attendance or the business purpose of the meals. Due to the lack of documentation, it was not possible to determine whether the purchases were appropriate, reasonable, or necessary.

**Recommendations:** We recommend the KACo Board and associated program boards develop a policy to require specific documentation accompany restaurant charges so that a review can ensure whether the expenditure was appropriate and reasonable for the operations of KACo. To the maximum extent possible, major meal expenditures should be planned in advance and be reflected in budget details.

**Finding 3: Tens of thousands of dollars of alcohol was purchased by KACo.**

The examination of credit card transactions, business expense reimbursements, and direct payments to vendors for the period July 1, 2006 through June 30, 2009, identified over \$43,000 in alcohol purchases. KACo employees explained that the purchase of alcohol was often associated with entertaining board members, public officials, and business associates. Employees also drank at these events and stated that it was acceptable as long as they were not intoxicated. According to information provided through staff interviews and considering transactions having no supporting documentation, we strongly believe the \$43,000 amount is significantly lower than the actual total expended on alcohol during the three-year period.

**Recommendations:** We recommend the board adopt a stringent policy regarding the allowable use of alcohol and that the policy should be rigorously enforced. We also recommend policy stipulations be considered as a means of limiting liability including limiting the quantity and duration of alcohol service, prohibiting KACo employees or members from serving alcohol at KACo events and requiring instead the use of professional bartenders, providing bartenders with written instructions prohibiting them from serving alcohol to someone who is inebriated, prohibiting self-service with respect to alcohol, etc.

**Finding 4: KACo Spent Over \$28,700 to purchase tickets.**

Through interviews and the review of documentation it was revealed that tickets were purchased for a variety of events, including a professional baseball game, university football and basketball games, and other entertainment venues. Many tickets were used by KACo Board members, KACo staff, and representatives of KACo vendors, but the identity of those who used some tickets was undocumented and unknown. The tickets purchased by KACo appear to be purely for entertainment purposes and provided no benefit to KACo, its membership, and the counties and the taxpayers they ultimately serve.

**Recommendations:** KACo should discontinue the purchase of tickets solely for the entertainment of board members, staff, spouses, or guests.

**Finding 5: The cost for out-of-state conferences, meetings, and other related charges for board members, staff, and spouses was excessive.**

Each year KACo employees, including Executive Management, travel to several conferences, meetings, and trainings with KACo and program Board members. The costs associated with these trips are significant and often include entertainment and expensive meals. Also, the potential exists that an excessive number of KACo or program representatives attend the conferences or other meetings.

**Recommendations:** We recommend the KACo Board and its program boards establish a detailed policy to guide employee and board member travel. The policy should require careful consideration of the benefit each person attending will provide to the organization and its membership. We recommend that the KACo Board and its program boards develop a policy regarding entertainment that provides specific guidelines to board members and staff. We further recommend travel, entertainment, meals and other costs for spouses and companions not be paid by KACo or its program boards. We recommend KACo and its program boards or relevant subcommittees receive a written report of the total cost of out-of-state trips taken by board members and staff.

**Finding 6: KACo hosted expensive meals drawing members from an affiliate conference banquet when the cost of the meal was already paid.**

KACo Board Members and other Kentucky county officials attend various conferences to obtain training hours and to represent their constituency. The counties often incur the official's conference costs, including the costs for travel, lodging and conference fees, which may include one or more banquet meals. During the examination period, we identified that on at least one occasion KACo representatives incurred \$2,384.92 for dinner and alcohol on the same night as a pre-paid banquet meal where the Kentucky Governor was the speaker.

**Recommendations:** We recommend the KACo Board establish a policy to formally eliminate the practice of off-site dinner parties or other outings that conflict with activities of an affiliate's conference events. We recommend KACo avoid incurring duplicate and therefore wasteful costs where those costs have already been paid through the conference registration fees or other payments.

**Finding 7: Adult Entertainment charges were found on KACo credit cards.**

In total, \$890.25 in adult entertainment charges were identified on the KACo credit cards issued to the former KACo Executive director and the 2008 KACo Board President. This included two charges for an escort service and four charges to two different strip clubs. Documentation obtained during the examination indicates that the cardholders were present when the charges were

made on their KACo issued credit cards and likely signed all receipts.

**Recommendations:** We strongly recommend the KACo Board analyze its current operations and determine the areas where credit card usage would best benefit the association. This should include reviewing the need for the Board President to be assigned a card. We recommend the KACo Board establish a credit card policy that requires a thorough review of all credit card statements by someone other than the cardholder to ensure charges are reasonable, necessary and appropriate. If the Board continues to provide a credit card to the Executive Director, we recommend the KACo Board specify what Board member or committee will be responsible to review the credit card statements of the Executive Director on a monthly basis. In addition, if the board continues to provide a credit card to the Board President, we recommend those credit card statements be reviewed monthly by KACo General Counsel. Finally, regardless of how a payment is made, the use of KACo funds for adult entertainment should never be tolerated.

**Finding 8: KACo paid \$11,593.77 for staff birthday meals in a three-year period.**

Based on interviews with KACo staff, a birthday luncheon was usually held each month and was generally approved by the former Executive Director. These meals are personal in nature, provide no benefit to KACo members, and are not a necessary business expense.

**Recommendations:** We recommend that KACo stop funding birthday meals for its staff.

**Finding 9: KACo spent \$48,426 on two annual Christmas dinners and associated board meetings.**

A review of KACo credit card expenses and direct payments to vendors, for 2007 and 2008, identified a two year total of \$48,426.00 for meals, drinks, lodging, and tour bus transportation related to Christmas dinners and the accompanying December board meetings for the KACo Board and program boards. Attendees at the Christmas dinners included KACo and program board members and spouses, KACo staff and spouses, and other guests such as KACo vendor representatives. The boards are required to meet and it was proper for KACo to pay the travel expenses incurred by board members; however, the additional expenses incurred during these events are examples of the excessive personal benefits received by those board members, staff, and others that attended.

**Recommendations:** We recommend that, in the context of the new policy to be developed governing entertainment, KACo and its program boards review the cost of their Christmas dinners or other lavish events solely for the entertainment of board members and staff.

**Finding 10: KACo purchased gifts totaling \$7,262 for staff Christmas parties over three years.**

Gifts were purchased by the former Executive Director using his KACo credit card and given as part of a staff Christmas party and potluck held at the KACo offices in

Frankfort. According to staff, these gifts were considered their Christmas bonus. While the expense per employee is not a large amount, it is still a benefit to staff that was not part of their official compensation package. The KACo Board did not have a policy to address benefits provided to staff by the organization, including Christmas or other types of bonuses.

**Recommendations:** We recommend the KACo Board develop a policy regarding benefits provided to staff, including Christmas or other types of bonuses. In determining this policy, consideration of any action taken should be equitable, and transparent in keeping with its duty to protect the interests of members.

**Finding 11: KACo purchased expensive gifts for board members and one staff person.**

Between November 2007 and April 2008, KACo purchased various gifts totaling \$3,053 for an outgoing president, two board members, and a retiring staff member. The combined gifts that each member received totaled more than \$400 per person, with the largest being a \$1,000 gift. These gifts appear to be excessive due to the sheer expense of each item. Providing such large personal benefit to one individual does not ensure funds of the member counties are used efficiently and with the greatest impact.

**Recommendations:** We recommend the KACo Board develop a gift policy for board members and staff. The policy should reflect the appropriate prudent nature of an organization responsible to public entities.

**Finding 12: A change in the work station of the Product Development Manager could save KACo over \$20,000.**

A loss control employee that lives in western Kentucky was promoted to the position of Product Development Manager and received mileage reimbursements from his home in western Kentucky to Frankfort and from Frankfort to western Kentucky each week. KACo rented a condominium that was used three or four times each week by the Product Development Manager while in Frankfort. During the examination period, KACo rented the condominium for ten months at a total cost of \$11,000 and reimbursed the employee for mileage to and from western Kentucky an estimated amount of \$12,009. KACo could have saved at least \$23,009, if the Product Manager's work station was changed from western Kentucky to Frankfort when he received the promotion to a new position. In addition, another \$1,600 was spent on a two month condominium rental in FY 2007 with the contact listed as the former Executive Director. No one at KACo was able to explain the purpose and justification of this expense.

**Recommendations:** We recommend KACo develop a policy that requires the employee's work station to change if the employee is permanently assigned to a new location. We further recommend KACo maintain records to document the reason expenditures were paid. In addition, KACo should also determine the purpose and justification

of the \$1,600 condo charge associated with the former Executive Director. If there was not a specific necessary business purpose KACo should seek reimbursement for this amount.

**Finding 13: KACo expended a total of \$247,944 over three years on advertising that was directed at the general public rather than public officials.**

For fiscal years 2007 through 2009, KACo expended a total of \$297,111 on advertising. Of this three year amount, \$247,944 or 83 percent of KACo's advertising expenditures were for advertising directed to the general public, despite the fact that there were no KACo services or products available to the general public. These funds were used for television and radio advertisements during university football and basketball games and other related broadcasts. KACo could have used these advertising funds to specifically target public officials who had the authority to purchase products and services from KACo. Also, the arrangements surrounding the advertisement at the university events could be seen as self-serving to both staff and board members, since the advertising agreement provided eight season football tickets. There is no documentation to identify who used the season tickets or how they benefited the organization.

**Recommendations:** We recommend the KACo Board identify within a strategic plan the target audiences of the services provided by the organization, then develop the most efficient and effective means to reach those audiences. We also recommend KACo avoid arrangements that could create circumstances of personal benefit to staff and board members. We further recommend the Board ensure that the receipt of any type of gifts, prizes, or other gratuities above some determined nominal amount from paid advertising or sponsorships should be avoided so that there is no question or appearance of personal benefit.

**Finding 14: KACo incurred over \$8,000 in automatic charges for air travel insurances.**

KACo's credit card company provided automatic flight insurance, baggage insurance, and travel delay protection for staff, members, and guests whenever a flight was paid for using a credit card. Automatic charges totaling \$8,118.09 were placed on a KACo credit card for the three types of insurance without determining whether this insurance was personal in nature, necessary, or beneficial to the business purpose of the organization.

**Recommendations:** We recommend KACo not allow charges to automatically be made to KACo issued credit cards. Further, we recommend charges of a predominately personal nature not be made on KACo issued credit cards. We recommend KACo review the cost benefit of purchasing travel delay protection to determine whether the funds saved over time would compensate for the rare occurrence of a delay causing further charges to be incurred. Finally, we recommend travel charges be reviewed by appropriate personnel to ensure unwanted

charges are not automatically applied to a KACo issued credit card.

**Operation of Board Findings**

**Finding 15: The KACo Board and Executive Committee did not have a sufficiently detailed understanding of its annual budget.**

While the KACo Board and Executive Committee approves an annual budget and receives budget to actual-to-date comparisons at its regular meetings, the boards did not have a complete understanding of the activity within each budget category and did not have sufficient detail associated with each budget category to adequately analyze the budget to ensure the expenditures incurred by KACo were necessary, reasonable, and appropriate. The board and Executive Committee also received and approved the proposed budget on the same day, which does not allow the board or committee a sufficient amount of time to perform a thorough review of the proposed budget prior to its approval.

**Recommendations:** We recommend the KACo Board and program boards be actively engaged in the budget process to ensure that spending aligns with the organization's mission providing the maximum benefit back to member counties. We also recommend a Finance committee be created that is chaired by the Treasurer. We recommend the Finance Committee in consultation with staff initiate a budget development and monitoring process with related policies and secure board approval of the process and policies developed. We recommend the draft budget and current year projections be provided to the Finance Committee with sufficient time for thorough review, feedback, and revisions. The KACo Board should have at a minimum two readings of the budget, and thoroughly review, question, or revise the proposed budget prior to final adoption. The KACo Board, with recommendations from the Finance Committee should develop a process for monitoring the status of the budget throughout the year. Finally, we recommend policies be developed that require budget variances be reported to the Finance Committee.

**Finding 16: Procurement policies were not adopted by the KACo Board or the program boards.**

During the examination period, neither the KACo Board nor the program boards had adopted a procurement policy to require and guide contracting, competitive bidding, and invoicing practices. In the absence of any procurement policy, KACo executive staff had the discretion of when to select a vendor, the process to select a vendor, the detail provided in the contract, and which contracts require board approval or disclosure.

**Recommendations:** We recommend that the board enact policies that establish the circumstances under which bids or competitive quotes must be secured in order to make a purchase, and the process to be followed in doing so. We recommend that the board enact policies

governing the advance approval of purchases and the methods by which purchases are made, distinguishing purchases made by credit card or purchase order, and establishing when a contract must be executed prior to a purchase being made. We recommend that a board-enacted purchase order process be established. We recommend proper invoices be required for all services and products purchased to ensure proper monitoring and oversight of payments.

**Finding 17: The KACo Board and the program boards allowed the KACo Executive Director to have unchecked spending authority.**

The KACo Board and most program boards did not receive information regarding purchases made by staff using KACo or program funds. This made it possible for the former Executive Director to expend KACo or program funds without the knowledge of the respective board members. Only those purchases not considered part of the “normal course of business” were brought to the board for specific consideration. Since the term “normal course of business” was not defined by the board, the former Executive Director was given the discretion to determine the expenses considered to be in the course of normal business and expenses that needed further review or board approval.

**Recommendations:** We recommend the KACo Board and all program boards establish policies that require staff to present a detailed accounting of all payments over an established amount made by their respective entities. We recommend the KACo Board and all program boards enact policies that establish the types of expenditures that should be presented to the board for preapproval and those expenditures that constitute “normal course of business” that can be determined by the Executive Director. Finally, boards should establish a check amount that requires at least one board officer signature other than that of the Executive Director and a second higher amount that requires the signature of two board officers other than the Executive Director.

**Finding 18: The Board provided no oversight of credit card usage or expense reimbursements.**

Prior to March 2009, the KACo Board did not establish a formal policy requiring a documented process to review and approve credit card transactions and expense reimbursements. Unless otherwise notified by the supervisor or cardholder it was assumed that credit card charges were approved to pay. No signature to document a review was required before the bill was paid. In addition, the board was not involved in reviewing either credit card statements or expense reimbursements of KACo leadership, including the former Executive Director and the current and former Board Presidents.

**Recommendations:** We recommend that the KACo Board establish a comprehensive credit card policy. We recommend the policy provide guidance and controls designed to limit, to the extent reasonably possible, the number of staff who receive or have access to KACo

credit cards, a determination of whether board members need a card, and the credit limits of individual cards. We recommend the policy identify allowable uses of credit cards with an emphasis on limiting the types of purchases made with credit cards in favor of more deliberative purchase methods, such as purchase orders, bids, etc. We further recommend the policy require detailed documentation be provided to support credit card purchases. The policy should address the employees’ responsibility to reimburse unsupported expenditures. We recommend the KACo Board consider using purchasing cards that offer a line of credit that allow KACo to restrict the types of purchases that can be made based on certain industry codes and purchase limits. We recommend the policy state the process to review and approve credit or procurement card purchases and expense reimbursements. We recommend the KACo Board President or other designated person or body of the board review and approve the credit card or purchasing card statements and expense reimbursements of the Executive Director and the KACo Board President.

**Finding 19: The KACo board did not establish comprehensive policies that would clearly define the types of allowable expenses by both staff and board members for business purposes.**

An analysis identified a total of \$1,448,577.67 expenditures from credit card purchases, and direct reimbursements for fiscal years 2007, 2008, and 2009 that had no or inadequate documentation, were excessive, or had no apparent business purpose. The lack of adequate internal controls and the lack of monitoring credit card and reimbursement expenditures created an environment in which excessive and unsupported purchases and reimbursements could be made with little risk of detection. KACo did not establish a comprehensive policy that clearly defines the types of expenses that are allowed by both staff and board members for business purposes. This policy should address travel expenses, entertainment expenses, business expenses and reimbursements. We did not find any written policies applicable to the KACo or program board members. A review of policies and procedures adopted by the County Commissioners' Association of Pennsylvania, County Commissioners' Association of Ohio, and Association of Indiana Counties revealed that these associations had specific policies that may have prevented or controlled the questionable expenditures discovered at KACo.

**Recommendations:** We recommend that comprehensive Business Expense and Reimbursement policies be developed by KACo that will strengthen controls and minimize the costs of business. These and any other related policies should establish allowable and non-allowed expenses; the persons, i.e. staff, board members, clients, vendors, etc., to whom the policy is applicable; processes to be followed and documentation required for payment/reimbursement. We recommend an entertainment and gift policy require all expenditures made by KACo employees, Executive Director, President

or Board members for gifts or entertainment be documented in detail, which would include a description of the business expense, the names of the business associates(s) who participated in the meal or entertainment activity, and a description of the purpose of the business expense. We recommend a travel expense policy that requires reports of out-of-state travel to each member of the board detailing the purpose of the travel, as well as the cost of each trip including transportation, registration fees, lodging, meals, etc. We recommend a written policy be developed requiring the Board Chair or designee to review the expenditures incurred by the Executive Director.

**Finding 20: Having its Executive Director also serve as its Treasurer compromises KACo's financial controls and oversight.**

The treasurer of a non-profit association is traditionally an elected position that serves as the fiduciary officer of the board of directors and who is responsible for oversight of the organization's finances. In KACo's case, however, the By-Laws assign this key governance role, along with that of secretary, to the executive director, an appointed position that is responsible for the day-to-day management and operation of the association. The merging of the financial management responsibilities and the financial governance oversight responsibilities within the executive director position is a significant weakness in KACo's overall financial controls and accountability.

**Recommendations:** We recommend that the KACo Board amend its By-Laws to establish that its Treasurer be an elected officer with voting authority and that the Treasurer be a member of the Executive Committee. We further recommend that KACo establish a Finance Committee, separate from its recently established Audit Committee that could be chaired by the Treasurer.

**Finding 21: The Board did not establish a reporting process that encouraged the receipt of independent information or a whistleblower policy for KACo employees.**

KACo employees had varied views on their access or ability to approach board members to report concerns. One employee referred to past employee terminations as one reason why employees might not question the executive director or go to the board with management issues. The employee also stated that he had specifically been told not to go to the Board with management issues. Current policy requires communication relating to employee concerns go through the structural hierarchy of KACo or directly to the executive director. Unresolved issues go through a third party mediator. While the Board does provide KACo employees with a complaint resolution process and procedures by reporting the employee's concern to their direct supervisor, the Board policies currently do not provide protections to the employee relating to the reporting of violations to certain officials or authorities outside of the mediation program. The Board policies currently do not provide protections to the employee relating to the reporting of violations to

certain officials or authorities outside of the mediation program.

**Recommendations:** We recommend the KACo Board establish a whistleblower policy that clearly states employees will be protected from retaliation. We recommend the KACo Board implement a comprehensive process by which they may receive, analyze, investigate, and resolve concerns, which may be provided anonymously, from its employees, business associates, and the general public. We recommend the KACo executive committee consider appointing an independent party to investigate any concerns. The complaint procedure should not allow the complaint to be filed directly with an employee or board member about whom the complaint is lodged, nor should any employee or board member against whom a complaint is filed have any involvement in the resolution of the matter.

**Finding 22: Donations and sponsorships were made at the discretion of the former Executive Director.**

Based on documentation and interviews, we determined KACo and its affiliate programs expended over \$83,000 in donations and sponsorships, between July 1, 2007 and June 30, 2009. According to those interviewed, amounts and recipients were determined only by the former Executive Director. Evidence suggests that most donation expenses were made with no involvement from the boards governing the various programs that incurred the expenses.

**Recommendations:** We recommend policies governing donations by KACo and program boards should be established by the relevant boards. We recommend that KACo and program boards establish a policy that all donations and sponsorships be reported quarterly to the appropriate boards and address the issue of donations and sponsorships, including the amount that can be given and the selection process to be followed. We further recommend the KACo and program annual budgets contain a donation line item.

**Finding 23: KACo Board and Program Board members were compensated to attend board meetings in a manner that appears inconsistent with industry practice.**

All KACo and program board members receive a flat fee for attending board meetings. Most program board members also receive reimbursement for travel costs to the meetings as well. This practice of compensating board members is not consistent with the routine practice for a voluntary board, which typically provides reimbursement for only actual travel costs. Based on our survey, other state associations of counties do not pay a per diem fee to board members to attend board meetings and board members are paid solely for their travel expenses. KACo Board members and affiliate program representatives received a total of \$334,300 to attend board meetings for fiscal years 2007-2009. Twelve board members serving

on more than one board received \$174,600 or over 52 percent of the total.

**Recommendations:** We recommend that the KACo and program boards change their policies of providing a flat fee for attending meetings and instead provide reimbursement for actual travel costs incurred. The policy should clearly define the type of reimbursable expenses and the documentation required to receive reimbursement.

**Finding 24: The Commonwealth Insurance Company, Inc. made payments to Board members and officers that were not in compliance with its By-Laws.**

The CIC By-Laws do not allow for the compensation of those that serve on the Board of Directors. The By-Laws allow the CIC Board to establish compensation for CIC officers, but only three of the seven CIC Board members were also officers. This means that any payments made to the remaining four members that were not officers are in violation of the CIC By-Laws. Data provided by KACo documents that each of the four members of the Board of Directors that did not serve as officers received payments of \$3,000 per person per year for a total of \$36,000 over the three year period for fiscal years 2007 through 2009.

**Recommendations:** CIC's By-Laws do not allow directors to earn compensation; therefore, we recommend that a CIC Board policy be established that requires Board directors to be reimbursed actual expenses to attend a board meeting. The policy should clearly define the type of reimbursable expenses and the documentation required to receive reimbursement. We recommend the Board ensure its meeting minutes adequately reflect all official Board actions. The minutes should contain a detailed discussion of costs related to all compensation matters. Further, we recommend payments made to the CIC Directors be reviewed to determine whether any action is warranted.

**Finding 25: KACo's Board of Directors did not establish sufficient policies and oversight for salary administration.**

According to KACo staff and Board members, the Executive Director of KACo had exclusive authority over setting staff salaries and that many of KACo Board members had no knowledge of what staff was paid. KACo's Board of Directors approved budget categories for salaries; however, they were not aware of all of KACo's individual salaries, including the salaries of management. The former Executive Director did not submit a report of salaries to Board members. A review of policies and procedures adopted by two other states' county associations revealed that these associations had specific compensation policies that provide guidance to Executive Director's in setting salaries and approving bonuses.

**Recommendations:** We recommend that the KACo Board establish compensation policies that are fair and equitable for all KACo employees to be used by the Executive Director in administering employee salaries.

We recommend the KACo board be informed of salaries of senior executives. We further recommend the KACo Board establish an Executive Director annual performance evaluation process. We recommend that if other forms of compensation or incentive payments are to be made available to employees, terms and conditions under which such payments would be made should be established in advance of the period of time for which the payment can be earned and should be based on documented achievement.

**Finding 26: KACo and its affiliate program boards receive no formal orientation.**

KACo and its seven program boards is a complex organization providing its members with various products and services. Its boards are also complex and consist of representatives of various groups that primarily include local elected officials and Affiliate Member organizations. The board membership may change from year to year, bringing new members in who are not familiar with the board, the programs or KACo personnel. To effectively perform their responsibilities as board members, KACo and its affiliate program boards should receive formal orientation to ensure each board member understands the organization, their role and responsibility as a board member, and purpose of the board on which they serve.

**Recommendations:** We recommend the KACo Board and its affiliate program boards receive an annual formal orientation for new and returning board members to ensure the members have a clear understanding of the organization, their role, as well as their legal and fiduciary responsibilities as board members, and the purpose of the board and its programs and services. We recommend the KACo Board consider having an independent party, such as a board attorney, have the responsibility to organize, facilitate, and oversee the annual board orientation. We recommend the material for the orientation be written and formally presented as a manual to assist the orientation process and serve as a useful reference tool to board members. We further recommend that board members sign a statement attesting that they have received and read the orientation manual and that those signed statements be due 30 days after the board members' receipt of the manual.

**Findings related to Standards of Conduct Policies for Ethical Behavior**

**Finding 27: Policies for Ethical Behavior were Weak or Nonexistent for Board Members, Officers, and Staff.**

Receipt of public funds to operate KACo requires that KACo board members, officers, and staff be accountable to the public for their actions and comply with standards of ethical conduct. The KACo employee handbook included minimal requirements for the conduct of employees, but did not extend such standards to board members. It also did not address certain areas of conduct such as specific conflicts of interests, contracts, service on



outside boards or advisory commissions, use of public property/equipment/personnel/time, use of official position to obtain a benefit, representation, confidential information, honoraria, investment/stock ownership, post-employment, and financial disclosure. Further, no evidence was provided to us that KACo enforced compliance with its minimal ethical requirements for employees, or that it had a policy or any procedures for enforcing compliance.

**Recommendations:** We recommend KACo strengthen its standard of conduct policies for “Conflicts of Interest,” “Gifts,” and “Outside Employment” and develop and implement a comprehensive code of ethics including other standards of conduct. We further recommend the KACo Board strengthen its new code of ethics for its board of directors, and for the members of its various program boards by removing improper exceptions for gifts, providing for specific directions regarding conflicts of interest and solicitation, and including a comprehensive code of ethics with additional standards of conduct. Finally, we recommend once the new comprehensive code of ethics is implemented KACo should provide initial training on the code, as well as an annual review, for all staff and board members.

**Finding 28: KACo’s Standards of Conduct were not effective in preventing conflicts of interest by board members and staff.**

KACo’s conflict of interest policy was general and did not provide thorough standards of conduct that are effective in prohibiting conflicts of interest for its employees and board members. Without a strong, detailed conflict of interest policy, actions and decisions taken by employees and board members may be inequitable and based on favoritism rather than made impartially.

**Recommendations:** We recommend the KACo board of directors, within its comprehensive code of ethics, provide standards of conduct for conflicts of interest that prohibit employees and all related board members from involvement in discussions or decisions of certain issues. Employees who abstain from involvement in these discussions or decisions should not be present during such discussions and the abstention should be documented either in writing and placed in the employee’s personnel file or recorded in the minutes of the board meeting. Moreover, the board of directors should ensure that the conflict of interest standards:

- Prohibit a board member or employee, or a business owned by a board member or employee, from having a contract or an agreement with KACo, or from representing a person or business privately before KACo;
- Prohibit a board member or employee from using his or her official position to obtain a financial gain or a benefit or advantage for him or herself or a family member;
- Forbid a board member or employee from using confidential information acquired during his

tenure to further his or her own economic interests or that of another person; and,

- Prohibit a board member or employee from holding outside employment with, or accepting compensation from, any person or business with which he or she has involvement as part of his or her official position for KACo.

**Finding 29: KACo did not require its board members and executive staff to file statements of financial disclosure disclosing potential conflicts of interest.**

During the period of examination, KACo had no requirement for its board of directors, various board members of its related programs, or executive staff to file a statement of financial interests disclosure. Financial disclosure statements provide the citizens of the Commonwealth with a means to determine whether officials responsible for the use of public funds possess any conflicts of interest or potential conflicts between their private interests and their employment duties.

**Recommendations:** We recommend the board of directors implement a financial disclosure policy within its code of ethics that requires members of the board of directors and all program boards, as well as the executive staff, to annually file by a specified date a financial interests disclosure statement. The policy should further require an affirmative statement by the filer that he or she has no interest that would cause a conflict with his or her official duties. Sanctions for noncompliance with the filing requirement should also be detailed in the policy.

**Finding 30: KACo’s Standards of Conduct for solicitation and acceptance of gifts and gratuities by board members, officers, and staff were not effective in preventing conflicts of interest.**

Terms used in KACo’s current gifts policy are vague and do not provide guidance for board members and employees as to what they may accept from vendors. Other qualifying language allows for exceptions that can cause a conflict between the board member’s or employee’s personal interest and his or her duties for KACo. Several instances were identified where employees and/or board members accepted gifts from vendors, including staff outings and entertainment that created conflicts of interests for them.

**Recommendations:** We recommend KACo strengthen its gifts policy within its code of ethics by adopting a standard of conduct for the Solicitation and Acceptance of Gifts and Gratuities that would prohibit conflicts of interest. The policy adopted by the board should ensure no board member, employee, or immediate family member of a board member or employee knowingly solicit or accept any gift or gratuity over a nominal value per year from any person or business that to his or her knowledge does business with, or is interested directly or indirectly in doing business with or seeks to influence the actions of KACo, or that represents any person or business that seeks to influence or do business with KACo. The

policy should define what is included as a “gift” such as a payment, loan, advance, reimbursement, deposit of money, service, promise, whether intangible or tangible, unless equal or greater consideration is received.

### **Findings Related to Operations and Internal Controls**

#### **Finding 31: KACo provides employees with a dual retirement benefit that is in excess of the industry standard.**

KACo participates in the County Employee Retirement System (CERS), which is part of the state operated Kentucky Retirement System. In addition, KACo participates in the Kentucky Public Employees Deferred Compensation Authority (Deferred Compensation), which is a 401(k) defined contribution plan. KACo will also match any employee contributions to the 401(k) plan up to 6 percent of the employee’s annual base salary. This extra match is above what any public agencies would typically provide. It is also more than what comparable county associations provide to their employees. In fiscal year 2009, the total amount KACo matched for 401(k) plans on behalf of its employees was \$234,672, or over 58 percent of what was spent for CERS.

**Recommendations:** The KACo Board should review the retirement benefits for KACo employees and ensure they provide sufficient benefit to staff while protecting the interests of the public organizations that supply funding for KACo operations.

#### **Finding 32: The employment agreement between KACo and the former Executive Director was designed in such a manner that he would be compensated by KACo even under the conditions of death or dishonesty.**

At the request of KACo’s executive committee, the former Executive Director submitted his resignation and will continue to receive his \$178,000 annual salary and retirement benefits through June 2010, when his employment contract ends. According to the employment agreement, the former Executive Director will receive compensation even if acts of dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude were committed or for any other reason. Good public policy dictates that someone is not compensated when they commit acts of dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude that would prevent the effective performance of their duties.

**Recommendations:** We recommend that a KACo Board legal counsel participate in drafting the employment agreement for the Executive Director and ensure that the interests of the KACo Board are represented when finalizing such an agreement. Further, we recommend the compensation language associated with the termination of an Executive Director included in the previous contract be omitted from any future employment agreements.

#### **Finding 33: Former Executive Director’s W-2 did not properly reflect all benefits received.**

The former Executive Director’s benefits included a vehicle along with a local country club membership, in addition to the standard employee benefits received by all other KACo staff. When examining the Federal W-2 tax forms for each KACo employee, we found that an amount representing the personal use of the vehicle along with the country club membership had not been included on the W-2 issued by KACo to its former Executive Director.

**Recommendations:** We recommend that a process be put in place to ensure that each type of benefit provided to an employee be properly accounted for to ensure taxable amounts accrue to the employee. We further recommend organization, association, and membership fees be thoroughly reviewed by the Board to ensure KACo receives a reasonable benefit from these memberships.

#### **Finding 34: No documentation was found that formally approved the former Executive Director’s country club membership benefit.**

KACo provided the former Executive Director with a membership to a local country club, including reimbursement for green fees, cart fees, meals in excess of the minimum monthly charge, alcohol, and purchases made at the pro-shop. The total cost to KACo for this benefit was \$17,962 over the three year examination period. No evidence was found to support this benefit had been approved as part of his formal compensation package.

**Recommendations:** We recommend the board ensure all benefits to the Executive Director be clearly detailed in his or her employment agreement. We further recommend the Board review the necessity of all benefits to determine whether the benefits are reasonable and what purpose these benefits serve the organization. Finally, we recommend the board require details associated with such membership benefit when the benefit is beyond the basic membership fee to ensure that an expense has a business purpose.

#### **Finding 35: KACo’s Director of Insurance and Director of Financial Services received bonuses from the CIC that were not clearly documented in the minutes.**

KACo’s Director of Insurance and Director of Financial Services were paid bonuses by CIC totaling \$140,000 over the last three fiscal years in addition to their regular salaries paid by KACo. These bonuses were never discussed in the CIC Board minutes. Also, there was no contract or other document that provided the criteria under which bonus payments would be made and no additional duties were required beyond what was expected in the program administration contract.

**Recommendations:** The CIC Board should fully disclose and record the services that are expected of the Director of Insurance and Director of Financial Services in order to receive bonus payments. The CIC Board should determine whether the bonus payments are necessary and

beneficial to the organization for the services being provided by these two directors since their salaries are already being paid for through the program administration fee contract.

**Finding 36: No supporting documentation was provided as required by policy for over \$800,000 of credit card charges and reimbursement requests.**

The KACo Business Expense Reimbursement policy and KACo Credit Card policy in effect during this examination requires employees to submit receipts to receive reimbursement and substantiate purchases. We identified \$10,659.48 in business expense reimbursements for which no supporting documentation was provided and 1,619 transactions totaling \$804,227.53 in credit card charges with no documentation or additional information to support the charge.

**Recommendations:** We recommend KACo not reimburse an employee or Board member without sufficient supporting documentation. We recommend the policy explicitly state that expenses not supported by detailed, itemized receipts within a specified period will not be paid by KACo. We recommend the KACo Board consider a policy that employees and Board members be responsible for expenditures associated with unscheduled events or activities and be reimbursed for appropriate, documented transactions.

**Finding 37: KACo did not require adequate documentation for credit card and expense reimbursements.**

KACo did not require documentation to be provided to explain the business purpose or any other information associated with credit card transactions and reimbursed expenses. Between July 1, 2006 and June 30, 2009, KACo had over \$350,000 in credit card expenses and over \$11,000 in business expense reimbursements, which had inadequate supporting documentation. By not providing a specific related business purpose or documenting those in attendance for certain activities associated with an expenditure, the appropriateness, reasonableness, or necessity of the expense was unclear.

**Recommendations:** We recommend the policy state the consequences of not providing adequate supporting documentation. This would include KACo not paying for an expenditure that is inadequately documented. We recommend KACo policy specifically state that the business expense reimbursements and credit card transactions will be reviewed for appropriateness, reasonableness, and necessity and identify those responsible to review the transaction activity.

**Finding 38: Public official defense insurance coverage offered through the KACo Kentucky All Lines Fund pays legal fees even when an official is found guilty.**

KALF paid approximately \$308,000 in legal fees and other expenses for the legal defense of seven different

elected officials. According to KACo, the coverage stops immediately if the official is found guilty and it does not pay settlements, but the policy does not include a provision requiring repayment of the defense coverage if the public official is convicted of the offense. On four occasions the legal defense coverage paid the legal fees for officials who were found guilty of criminal charges. The amount paid in these four instances totaled \$278,154.

**Recommendations:** We strongly recommend the KALF Board revise its current insurance policies to include language that stipulates that the public official will reimburse KALF the total cost for defense if the official is convicted of the offense for which they have been charged.

**Finding 39: Personal and non-KACo business charges were made using KACo credit cards despite credit card policy.**

During the period under review, the KACo credit card policy stated, “[p]ersonal expenditures shall not be charged to any KACo credit card, even if the employee intends to reimburse the Association for the expense period.” A review of transactions shows that reimbursements were made to KACo from its employees, executive management, Board members, and vendors for credit card expenditures determined not to be legitimate KACo business expenses. Reimbursements were also made by employees and board members for spouses’ airfare during KACo trips.

**Recommendations:** We recommend KACo include specific language in its business expense reimbursement policy to address employee spouse or companion expenses including airfare. We further recommend KACo not incur any expenses on behalf of its vendors. We recommend the Board develop a policy relating to the timeliness of reimbursements made to KACo by Board members, employees, and others.

**Finding 40: KACo had insufficient internal control over the collection and deposit of fees for its Kentucky Association of Counties Associate Member Program (KACAM).**

The KACAM program promotes businesses access to KACo clients by providing advertising, mailing lists, and conferences for an annual membership fee of \$250. The KACo Director of Member Services had the responsibility to receive checks for membership fees, send the checks to KACo financial staff for deposit, and to add any new associate members to the KACAM list. A routine reconciliation was not performed of the number of businesses on the associate member list to the amount of KACAM program funds deposited. A business could be added without depositing the fee and not be detected as long as this was done a limited number of times. At this time, there is no indication that any membership fees are unaccounted for.

**Recommendations:** We recommend KACo perform a reconciliation of KACAM member fees. A staff person, not under the supervisory control of the Director of

Member Services, should reconcile membership fees to the number of KACAM members. Any variation should be reported to the KACo Chief Financial Officer.

### **Conclusion**

An association is ultimately responsible for serving the interests of its members. When an association's members are governments, and when monies provided to the association originate from taxpayers, then the association's obligation extends beyond its membership rolls. The association's obligation is then to the public good. In instance after instance, we identified that various KACo Board members and KACo senior executives spent excessive sums of money for purposes that were not beneficial to member counties or to the interests of the public.

Instead of hundreds of thousands of dollars wasted on the giving and receiving of gifts, excessive benefits, and lavish entertainment, new or expanded services could have been developed, or various member costs could have potentially been reduced.

Clearly, not every person who has served as a member of the KACo Board has engaged in the excesses described in this report, and certainly the same is true of KACo's staff. Among both board members and employees, past and present, there are many dedicated public servants and professionals of high integrity working diligently on behalf of KACo and its members. There were leaders who resisted the excesses evidenced in this report, and employees who worked effectively, despite the culture that developed.

The scrutiny KACo has recently experienced must lead to genuine reform. The steps taken by the KACo Board in recent months demonstrate the leadership's commitment to positive change. The reforms must go well beyond enacting much needed policies and safeguards, and adherence to and enforcement of those policies and safeguards. Genuine reform requires KACo leadership to consistently demonstrate a change in its culture. The new culture must be marked by an uncompromising commitment to the association's obligation to serve the counties' and the public's interests. The cultural change must provide for accountability and transparency that will make the organization better fulfill its obligations. When these changes are engrained throughout the organization, then genuine reform will occur.

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## Chapter 1

# Introduction and Background

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### Scope

On July 1, 2009, the Auditor of Public Accounts (APA) informed the Kentucky Association of Counties, Inc. (KACo) that an independent examination would be conducted of certain policies, financial transactions, and other activities of KACo and its affiliate funds, programs, and organizations. This examination is in response to reports and concerns presented to the APA concerning certain financial transactions of KACo. It is the responsibility of the APA to ensure that public funds are spent in the best interest of the taxpayers, and KACo, being funded through public dollars from dues, insurance premiums, interest on loans, and other sources paid directly from member counties, is subject to such an examination. The objectives developed by the APA for this examination include:

- Examine all credit card expenses, employee and board member reimbursements, and other expenses paid directly by KACo and its various programs;
- Determine whether expenditures were excessive or unusual;
- Review KACo policies and procedures; and,
- Report findings and recommendations related to these and other matters identified during the examination.

It is not the intent of this examination to report on the operations of the insurance component of KACo, as the Department of Insurance has regulatory authority to audit self-insurance funds.

The members of KACo's Board and other program boards are officials of county governments. It is in that capacity that they serve as board members. As public officials and board members, they have the same purpose to act in the best interests of their county governments and the citizens they serve. The key, in determining the proper context for viewing KACo and its leaders, is in the commonality of purposes served by KACo and by the public officials who lead KACo. Both share an obligation to serve the best interests of county governments and the citizens of those counties. Therefore, as an overarching guiding principle, the decisions and actions of KACo leaders, and the standards to which they are held, should be consistent with those they are held to as public officials.

The examination scope encompasses records and information for the period July 2006 through June 2009, unless otherwise specified.

### KACo Background

KACo was founded in 1974 as a 501(c)(3) non-profit corporation by a group of county officials, with its membership being the 120 county governments of Kentucky. It was initially formed to improve and enhance county governments and their political subdivisions through educational programs, cooperative undertakings, and issue advocacy. Since that time, KACo has established various other programs to provide insurance products, financial services, risk management training, and consulting to counties and other political subdivisions. While much of

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the training, consulting and lobbying is provided through the original KACo organization, most other services and products are provided through a combination of unincorporated funds, non-profit organizations, and for-profit corporations. Each of these other funds and organizations are separate entities, many of them governmental entities formed in accordance with KRS 65.210 to 65.300, the Interlocal Cooperation Act, but they are administratively attached to KACo through contracts and by-law requirements. All program staff are employees of KACo who provide the management of the program services through administration contracts.

The following is a timeline of the creation of those programs that currently provide or have provided services under KACo:

- 1978 – KACo – Kentucky Municipal League Workers’ Compensation Fund (KACo-KML WC): Established as a joint fund with the Kentucky Municipal League, now known as the Kentucky League of Cities (KLC). In 1993, the fund was separated between the two organizations.
- 1979 – KACo Unemployment Insurance Fund (KACo UI)
- 1987 – KACo All Lines Fund (KALF)
- 1989 – KACo Leasing Trust (CoLT)
- 1990 – KACo Reinsurance Trust (KRT): **No longer active.**
- 1990 – Kentucky Reinsurance Trust Insurance Company (KRTIC): **No longer active.**
- 1990 – KACo Advanced Revenue Program (KARP): **Currently inactive.**
- 1992 – KACo Medical Program (KAMP): **No longer active.**
- 1993 – KACo Workers’ Compensation Fund (KACo WC): Established from KACo-KML WC.
- 1998 – KACo Insurance Agency, Inc. (KIA)
- 2005 – Commonwealth Insurance Company, Inc. (CIC)

### **KACo Members**

The KACo By-Laws identify several classes of members: County Members, Representative Members, Affiliate Members, Public Agency Members, Associate Members, and Honorary Members. The County Members are those counties that have paid their KACo annual membership fees. County Members are the primary members of the association. Their pre-eminence is established by the fact that all other member classes are specifically identified as non-voting members, except County Members and Representative Members; and Representative Members are eligible to be members only by virtue of being a public official within a county that is a County Member.

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### **KACo Board Administration**

#### *Authority*

As a non-profit corporation, KACo is governed by a Board of Directors (KACo Board). According to the By-Laws of the KACo Board, “The affairs of the Association shall be governed by a Board of Directors.” This statement gives full authority and control over any and all KACo business to the KACo Board. The Board does retain specific authority over all personnel at KACo, including the Executive Director. The Board authority over KACo staff may be delegated to the Executive Director. KACo By-Laws do state that the Executive Director shall be responsible for the “routine operation” of KACo, though subject to governance of the Board.

The KACo Board holds meetings on a quarterly basis throughout the year, and holds an annual convention during the last quarter of each calendar year. It may also meet at the call of the KACo Board President (the President).

#### *KACo Board Members*

Currently, there are 34 members on the KACo Board. The majority of these members are chosen through an election process that starts with a Nominating Committee established by the President of the KACo Board made up of five KACo Board members. To be nominated to be added to the ballot, an individual must be a Representative Member of KACo. Representative members include the members of fiscal courts, sheriffs, jailers, county clerks, circuit clerks, county attorneys, commonwealth’s attorneys, property valuation administrators, and coroners for those counties that have paid to be a member of KACo. Nominations are made from each Area Development District (ADD). Depending on the population of the ADD, there may be one or two available board positions for that district.

Elections of the KACo Board members are carried out by sending ballots to all Representative members of KACo. Each representative may vote on those nominees from their ADD. The winners of the election will serve a one-year term starting at the end of the annual KACo convention until the end of the next convention. Depending on the population of the various ADD at the time of the national census, the number of board members elected in this manner can vary. Based on 2000 census data, there should be 18 positions available.

In addition to the elected positions, the KACo Board includes 10 members comprised of the presidents of all KACo Affiliate Members. Affiliate Members include the Kentucky County Judge Executive Association, Kentucky Magistrates and Commissioners Association, Kentucky Sheriffs Association, Kentucky Jailers Association, Kentucky County Clerks Association, Kentucky Circuit Clerks Association, Kentucky County Attorneys Association, Kentucky Commonwealth’s Attorneys Association, Kentucky PVA Association, and Kentucky Coroners Association.

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Another five voting members of the KACo Board are comprised of the officers of the board and make up the Executive Committee. This includes the President, President-Elect, First Vice-President, Second Vice-President, and the immediate Past President. Only the Second Vice-President is elected each year, which occurs at the KACo annual convention. The member counties cast the votes for this officer. The number of delegates that may vote on behalf of their counties depends on the amount of membership dues paid by the member counties. Officers of the KACo Board serve one year terms and automatically advance to the next highest office, which is why only the Second Vice-President must be elected.

The remaining members of the KACo Board include the appointee to the National Association of Counties (NACO) and any KACo Representative Members serving as an executive officer of NACO. Depending on the circumstances, the total number of these board members can vary.

### *Board Committee Structure*

According to the KACo Board By-Laws, there are four separate committees within the KACo Board.

- Executive Committee – Consists of all KACo Board officers.
- Nominating Committee – Consists of five Board members appointed by the President to nominate candidates for new Board members.
- Credentials Committee – Consists of 3 Board members appointed by the President to review the credentials of any candidate for Second Vice-President or other KACo Board officers.
- Presidential Scholarship Award Committee – Consists of five Board members appointed by the KACo Board to review scholarship applicants.

Recently, an Audit Committee has been created and consists of three KACo Board members appointed by the President. New policies state that members will assist management and the KACo Board by providing analyses and recommendations on information being reviewed. In addition, the policies require the Committee to review quarterly budget to actual expenditures in conjunction with the KACo Chief Financial Officer.

### *Executive Committee*

According to the KACo By-Laws, “the Executive Committee shall possess the same authority as the Board and may exercise such authority between meetings of the Board.” This effectively gives the full power of the Board to the members of this committee, which is comprised of the officers of KACo. It includes five voting members of the KACo Board and one non-voting member, the Secretary/Treasurer. The Executive Director of KACo serves as the Secretary/Treasurer. The full complement of this committee consists of the:



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- President
- President Elect
- First Vice-President
- Second Vice-President
- Immediate Past President
- Secretary/Treasurer (non-voting)

The KACo By-Laws do not call for a regular meeting schedule of the Executive Committee, but according to KACo staff it has traditionally been on an approximate monthly basis and at the call of the President.

### **KACo Staff**

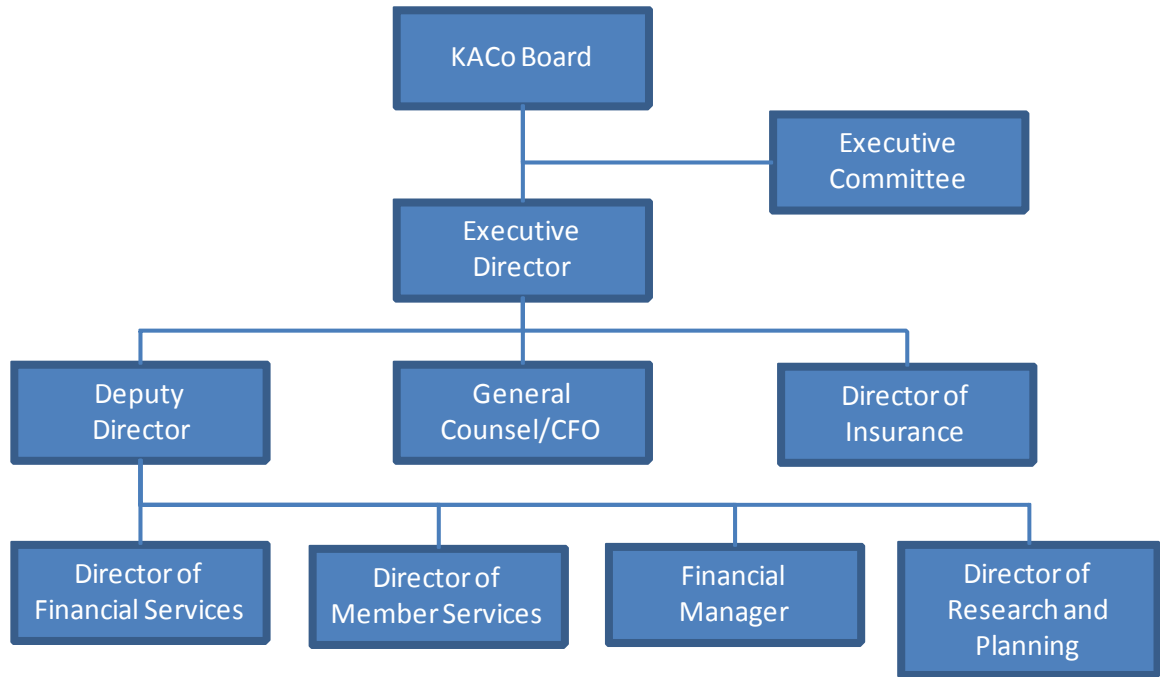
#### *Authority*

The By-Laws of KACo state that the Executive Director shall be responsible for the “routine operations” of KACo. This places the Executive Director in the position of administering all day-to-day activities at the organization, as is typical of that position. The By-Laws specifically provide that the Board may delegate its authority over KACo personnel matters to the Executive Director, which appears to be true at KACo.

At the beginning of this examination, KACo had 48 employees, though like any organization, the number of staff can vary over time and may be different at the time of this report. Each employee is assigned to provide services or administrative assistance on one or more KACo program, either through the main non-profit organization or one of the other funds and companies. The following organizational chart reflects the chain of command between the KACo Board and the program directors.

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**Chart 1: KACo Management Organization**



Source: APA based on Information from KACo.

**KACo Services and Affiliate Programs**

**KACo Services**

KACo, a non-profit corporation, provides a variety of services to local officials, county governments, and other political subdivisions through its non-profit organization. The following is a description of each of these services.

*Legislative Services*

KACo was initially founded to represent the interests of counties and elected county officials. This has continued through its legislative services. KACo lobbies on behalf of its members and monitors legislation that may have an impact on county governments or county officials on a daily basis. Guiding the official KACo positions on various pieces of legislation is the KACo legislative committee. It is comprised of the KACo Board president and a representative from each of the ten Affiliate Members previously listed on page 3. In order for KACo to support or oppose a piece of legislation, 75 percent of the committee must vote for the action. Actual lobbying services are provided by both KACo staff and outside consultants.

*Local Official Training*

In 2000, KACo established the County Officials Leadership Institute (COLI) to provide training for county officials through interactive workshops held at five regional locations. These workshops provide 40 hours of training to local officials concerning their statutory duties. This training also qualifies as House Bill (HB)

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810 credit. HB 810 became effective in 1999, now KRS 64.5275, and was designed to encourage local officials to obtain continuing education training throughout their public careers. Those elected officials that obtain the 40 hours of approved training receive monetary incentives.

Most training is facilitated through KACo and provided by a variety of outside educators that have specific knowledge of the subject matter. Courses may include: Ethics, Grant Writing, Financial Management of Public Funds, and Economic Development, among others. The cost to local officials for the 40 hour workshop is \$85 per person or \$65 if they register early. According to KACo staff, this does not cover the full cost to provide the training.

### *Water District Consolidation*

KACo staff provides services to various water districts when they choose to consolidate under the rules allowed by KRS 74.420 through 74.520. These statutes provide for separate water districts to operate joint water supply sources. KACo assists in consolidating these organizations to operate in this joint manner. Staff provides consulting and legal services to local officials when needed. KACo does not charge members for these services.

### *Reverse Auctions*

Through a partnership with a third party vendor, KACo facilitates reverse auctions on behalf of public entities across the state. A reverse auction is a procurement method where competing vendors submit successively lower bids for the products or services they are trying to sell. This process is completely conducted through an online process provided by the third party vendor. There is no cost to either KACo or the public entity. The winning bidder is responsible for paying the third party vendor operating the online process.

### *Environmental Consulting*

One of the more recent services provided by KACo has been consulting with county officials on various environmental issues. KACo staff may assist in discussing various projects with contractors and engineers on behalf of the counties. KACo staff will also work as another contact point between the counties and the state Energy and Environment Cabinet and the Kentucky Infrastructure Authority. There is no cost to member counties for these services.

### **KACo Program Guaranty Fund**

The Guaranty Fund was established in 1999 through an initial contribution of \$1,961,000 from several of the KACo programs. This fund can only be used to support the financial solvency and stability of the KACo programs. The Guaranty Fund is administered by a Board of Trustees that oversee the operation and investment of the Fund. Payments can only be made to the KACo programs on the vote of 75 percent of the Trustees.

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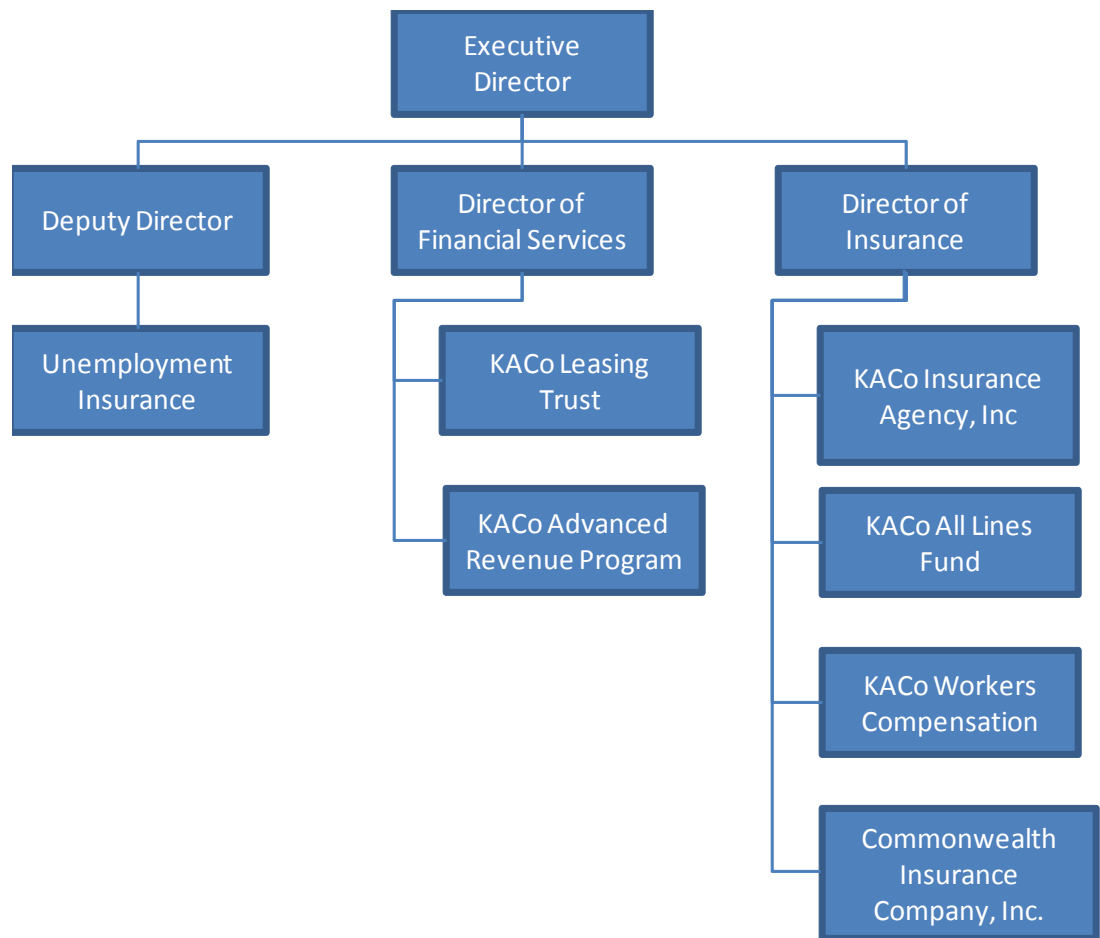
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### Services and Products of KACo Programs

#### *Administration*

In addition to the services provided by the KACo non-profit organization, other programs provide certain financial services, insurance products, and training under the KACo name. These organizations include non-profit corporations, unincorporated funds, and for-profit companies. They are administratively attached to KACo through contracts that provide staff for administration and royalties for the use of the KACo name and logo. Through these contracts, all services and products offered through the various programs are provided by KACo staff or third party vendors that have contracted with the KACo programs. The following flowchart displays the KACo staff who are responsible for the respective programs.

**Chart 2: Staff Oversight of KACo Programs**



Source: APA based on Information from KACo.

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### Program Description

#### **KACo Insurance Agency, Inc. (KIA)**

KIA was established as a wholly owned subsidiary of KACo and is a for-profit corporation. The description of KIA services provided by the KACo Handbook states:

KIA is licensed by the Kentucky Office of Insurance as a full-service insurance agency with the authority to write all forms of property/casualty, life and health, and general liability insurance within the Commonwealth of Kentucky. KIA was originally formed to market the KACo group health plan, but has expanded in recent years to also market public official bonds, excess earthquake coverage, spectators liability coverage. KIA also has an exclusive agency agreement with Emergency Services Insurance Program to write property and casualty coverage for the fire departments and ambulance services within the Commonwealth.

All insurance products offered by KIA are provided by third party vendors and KIA acts as the agent. Through KIA's administration and royalty contracts with KACo, these products can then be sold under the KACo name. KACo staff provides all administrative duties and oversight of the KIA program.

All business and affairs of the KIA corporation are managed under the direction of a seven member board of directors. The makeup of the KIA Board requires: two members that also serve on the board of another KACo insurance program, two members that also serve on the KACo Board, two members that also serve on the executive committee of KACo, and one member that is the Executive Director of KACo. At least two of the KIA Board members must be from counties that participate in the KACo health insurance program provided by KIA.

#### **KACo Worker's Compensation Fund (KACo WC)**

The KACo WC Fund was officially created in 1993, but grew out of another fund that had been jointly administered by KACo and the Kentucky Municipal League, now known as the Kentucky League of Cities. That initial Worker's Compensation Fund was created in 1978.

The KACo WC Fund is an unincorporated association created by KACo that allows county governments and other public agencies to pool resources and creates a self-insurance fund for the provision of worker's compensation coverage. Workers compensation provides payments and medical care to employees who are injured or disabled during the course of their employment. In addition, the KACo WC Fund also provides risk management and loss control training to the counties and agencies that are members.

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The KACo WC Fund By-Laws specifically state:

The general objectives of the Fund are to formulate, develop and administer a program of self-insurance for the membership of the Fund; to obtain lower costs of worker's compensation and other insurance coverages; provide excess insurance coverage; and develop a comprehensive safety program; to perform any and all other functions necessary to have a cost-effective worker's compensation program.

As required by the KACo WC By-Laws, a contract provides for the administration of the fund. Through this contract, KACo staff provides all management services for the KACo WC Fund. This also includes the risk management and loss control training and consulting provided to members of the fund. Examples of this type of training and consulting include:

- Identifying Risks;
- OSHA Standards Compliance;
- Lightening Protection;
- Defensive Driving;
- Firearms Training; and,
- Sexual Harassment.

It also provides members with model policies and procedures and best practices for agencies like county jails.

The KACo WC Fund is governed by a five member Board of Trustees. The Trustees, who must be representative members of KACo, are appointed by the President of KACo and approved by the KACo Board. They serve a three-year term with appointments alternating so that no more than two trustees could be replaced each year.

### **KACo All Lines Fund (KALF)**

KALF was established as a group self-insurance pool to provide liability insurance products. The members of this self-insurance pool enter into a Trust that, according to the KALF By-Laws,

Is established for the purpose of assisting various political subdivisions and public agencies as defined by KRS 65.230, to jointly pool and manage assets of the individual participants that will ensure their ability to operate either a fully or partially self-funded insurance trust...

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Insurance products and services are only provided to the public agencies and political subdivisions that participate in KALF. The products currently offered by KALF include:

Auto Liability	General Liability
Auto Physical Damage	Intentional Tort and Criminal Charges Defense
Crime (Third Party Theft)	Coverage
Employment Practices	Law Enforcement Liability
Employee Dishonesty	Property
Flood (excluding Zone A)	Public Officials Liability

In addition to these products, KALF also provides risk management and loss control training to its members. The purpose of the training is to reduce insurance claims and hold down the cost of insurance. See the KACo WC description for examples of this type of training.

KALF is governed by a five member Board of Trustees that are appointed by the KACo Board. Trustees must be representative members of KACo. There are no term limits provided in the KALF By-Laws.

The daily administration of the KALF program is performed by KACo staff, including the risk management and loss control training. Actual marketing of the KALF insurance products is performed by independent insurance agencies that receive a commission from all policies sold. Other vendors provide actuarial services and reinsurance.

### **KACo Unemployment Insurance Fund (KACo UI)**

KACo UI is an unincorporated association formed to create a group self-insurance fund that provides unemployment insurance coverage to counties and other governmental entities. It is owned by the county governing units and other public agencies which are county members of KACo.

Unemployment insurance provides benefits for employees whose employment has been terminated due to no fault of their own. It pays temporary benefits to workers to offset wage loss due to joblessness.

The KACo UI Fund was established in response to 1979 state and federal laws requiring that local governments provide unemployment insurance to non-elected employees. Rather than participate in the state operated Unemployment Insurance pool that includes private sector employers, counties and other qualifying government entities can participate in the KACo administered fund.

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KACo UI is governed by a seven member Board of Trustees that are appointed by the KACo President and approved by the KACo Board. Board members serve a three year term. Appointments are made in alternating years so that no more than three members could be replaced during any one year. All KACo UI Board members must be a Kentucky Elected County Official whose county is participating in the KACo UI Fund.

The actual daily management of the KACo UI Fund is provided by KACo staff through an administration contract between the two organizations.

### **Commonwealth Insurance Company, Inc (CIC)**

CIC is the most recent KACo program, being created in 2005. It is a for-profit corporation that is wholly owned by CoLT. CIC provides employee dishonesty fidelity bond coverage, business income coverage, and extra expense coverage exclusively to the members of KALF. Employee dishonesty coverage protects organizations from financial loss due to the fraudulent activities of an employee or group of employees. Business income coverage provides organizations funds for operating expenses and certain other business costs during a time of business interruption, such as destruction of property during a natural disaster. Extra expense coverage pays organizations for expenses in excess of normal operating expense that are incurred in order to continue operations while property is being repaired or replaced.

CIC is governed by a Board of Directors that consists of seven members. Two of the members are required to be the KACo Executive Director and the Director of CoLT, who is a KACo employee. The remaining five members are elected by the shareholders of the company. This gives CoLT, as the only stockholder of the company, the exclusive authority to appoint these five members. Since the inception of CIC, the CoLT Board has elected themselves for these positions. Changes in these members would only occur if the KACo Board chose to use its authority to appoint a different member on the CoLT Board, thus giving ultimate control over CIC Board members to the KACo Board.

All officers of the CIC Board, except for one, are employees of KACo. Only the Chairman of the Board is not. KACo staff provides the management of CIC both through an administration contract and by appointing the Director of CoLT the Chief Executive Officer and the Director of Insurance the Chief Operating Officer. The insurance products offered by CIC to KALF members are exclusively sold through KIA, which acts as the agent for the company. KIA receives a commission from CIC for the policies that are sold.

### **KACo Leasing Trust (CoLT)**

CoLT is a legal entity and trust that was created by KACo in a joint effort with public agencies. The CoLT By-Laws state:



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Various public agencies in Kentucky have determined it is in the best interest of their respective residents and to their mutual advantage, in performing certain public and governmental functions, to join together under the provisions of this Agreement to establish a pooled lease financing program to provide financing and re-financing of the acquisition, construction, maintenance, and improvement of various public facilities and other property intended for use by such public agencies.

Essentially, CoLT pools the financing needs of various public agencies and issues one large tax-exempt bond. The proceeds from the bond sale are then used by the qualified borrowers to purchase equipment, real estate, construction services, or for other governmental purposes. Creating one large single bond allows CoLT to obtain lower rates and then pass those lower rates on to the public agencies that are borrowing the funds. CoLT does not charge any application fees, closing costs, or underwriting fees.

CoLT business affairs are overseen by a five member Board of Trustees who must also be representative members of KACo. The members are appointed by the KACo Board and serve three-year terms. According to the CoLT By-Laws, the CoLT Board will set all policies that shall be implemented by a contracted administrator. This contracted administrator is KACo. KACo staff provides all administration of the CoLT program and work in conjunction with separate financial institutions to provide many of the required services.

### **KACo Advanced Revenue Program (KARP)**

KARP was established as a Trust agreement among the participating public agencies. It is a non-profit organization with all funds or money held by the Trust belonging to the public agencies that participate in the program. According to the By-Laws of KARP, “the Trust shall be considered an instrumentality of the participating public agencies and shall only perform essential government functions.”

According to the KACo Handbook:

KARP is a short-term loan program that allows counties and other eligible entities to borrow money to satisfy their cash flow needs in anticipation of tax and other revenue receipts. KARP issues bonds in July of each year to generate money to loan to individual program participants. The participants repay the money in January when they receive their tax revenues.

This service essentially allows a variety of government entities that rely on tax revenue to borrow money needed for operation until those tax receipts are received. These entities may include counties, cities, special taxing districts, and other political subdivisions.

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KARP is governed by a five member Board of Trustees who must also be representative members of KACo. They are appointed by the KACo Board and serve three year terms on a rotating basis. Per the By-Laws, KACo staff provides all administration for the KARP program including creating contracts, investing surplus funds, and other duties needed for operation.

According to KACo, the KARP program is currently on hiatus due to the environment of the financial market.

### **Financial Information**

All financial statement information for KACo and its wholly owned subsidiary, KIA, is provided in the *Consolidated Financial Statements and Independent Auditor's Report* prepared each year for the KACo Board. KACo relies on these reports to provide a final accounting of all expenses and revenues for both organizations. KACo operates using a fiscal year period that begins July 1 and ends June 30. The most recent audit report was produced by Chilton and Medley for FY 2008. This firm has provided audits for KACo since FY 2005. Prior audits were provided by other firms. Due to a change in audit reporting methods, only those reports produced from FY 2003 can be compared to the more recent reports. The financial statement reports provide a full accounting of the amount and sources of revenue for KACo and its subsidiary KIA. The reports also include the amount and types of expenses incurred during each year. Much of the following financial information is obtained through these audit reports. More recent financial information for FY 2009 was provided through financial reports produced by KACo, but this information had not yet been adjusted through a FY 2009 audit.

### **KACo Sources of Revenue**

KACo receives revenue through many sources stemming from membership dues paid by Kentucky counties, associate memberships paid for by businesses, training fees, interest, and various other endeavors. However, the majority of KACo's current revenue comes from the fees paid by the insurance and financial programs administered by KACo staff. The following table includes revenue from FY 2003 through FY 2008 to demonstrate the changes that have occurred during that time period. Revenues of the KACo subsidiary, KIA, are not included in these numbers.

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**Table 1: KACo Revenue Sources for Fiscal Years 2003 - 2008**

Revenue Source	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Program Administration Fees	\$1,975,936	\$1,966,012	\$2,462,093	\$2,708,976	\$3,277,875	\$3,635,199
License Fees	981,003	1,152,618	1,330,214	1,532,686	1,620,555	7,000
Management Fees	50,839	42,276	-	-	-	1,623,676
Membership Dues	165,200	88,200	134,500	134,500	134,200	134,200
Homeland Security Grant	-	79,825	-	-	-	-
Training Session Fees	29,850	61,980	41,206	50,955	44,946	64,015
Associate Membership	17,850	20,250	17,000	20,950	23,500	17,500
NACo Commissions	17,526	17,076	12,673	12,936	12,784	10,582
Interest Income	10,631	7,889	43,310	94,973	203,128	208,202
Rental Income	19,924	7,700	8,400	8,400	8,400	8,400
County Viewpoint Advertising	4,930	4,454	4,695	6,370	7,020	-
Insurance Reimbursement	-	14,137	-	-	-	-
KACo Convention	12,100	1,804	53,675	-	-	-
Miscellaneous	757	1,636	10,238	11,552	46,760	49,478
<b>Total</b>	<b>\$3,286,546</b>	<b>\$3,465,857</b>	<b>\$4,118,004</b>	<b>\$4,575,455</b>	<b>\$5,379,168</b>	<b>\$5,758,252</b>

Source: KACo Consolidated Financial Statements Independent Auditor's Reports.

This table demonstrates that the revenue generated at KACo had increased significantly from FY 2003 through FY 2008. In total, annual revenues have increased from \$3,286,546 in FY 2003 to \$5,758,252 in FY 2008. This is an increase of \$2,471,706, or 75.2 percent, in annual revenues during the six year period.

The majority of the revenue generated by KACo comes almost entirely from a combination of the Program Administration Fees (PAF), License Fees, and Management Fees. Since FY 2003, these three types of revenue sources made between 91 percent to nearly 93 percent of KACo's entire income. In comparison, other revenue sources such as Membership Dues are not a large source of income. Membership Dues are the fees paid by the member counties of KACo. This source of revenue has remained the same or decreased since FY 2003.

Certain factors have been involved that influenced changes in the revenue received by KACo. One of the contributing factors is the increase in loss control and risk management services being provided through KALF and KACo WC. These services require more staff, which results in a higher PAF to those organizations to recoup KACo's costs. In addition, CIC was created in 2005. This program requires staffing and must also pay the PAF, although the fee only started in FY 2007 and is much smaller than other programs.

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To further understand how each of the three major revenue generating sources has impacted KACo, it is necessary to understand each of them individually. The following provides a summary of the license fees, program administration fees, and management fees along with how much each program has historically paid to KACo. All of these fees are established through contracts between KACo and the programs. The fees are set by KACo and the contracts are sent to the programs to be signed by the board of directors.

### *License Fees*

The earliest revenues generated from the programs operated by KACo were classified as licensing fees. During the fiscal years 1998 through 2000 these fees covered some of the costs KACo incurred for operating the programs and also for the use of the KACo name and logo. After fiscal year 2000, it appears the fees were primarily just for the use of the KACo name and logo. Since that time, the calculation of these types of fees has not been specifically attached to any actual costs that KACo incurred while administering the programs.

Until fiscal year 2008, the license fees for two of the KACo administered insurance companies were based on a percentage of the annual gross premium or contributions received by the programs from policies they have written. At that time, this percentage was set at two percent for KALF and three percent for KACo WC. The fees for all other programs had been set as flat rates.

Starting in FY 2008, licensing fees for all programs are a flat rate. According to KACo staff, having too much revenue from licensing fees could affect the non-profit status of KACo. In order to avoid problems, KACo reduced the license fees to \$1000 and created a new fee called a management fee. It is essentially the same as the previous licensing fee, but with a different name.

It was explained by KACo staff that since these revenues have not recently been for the purpose of direct program costs, they were instead used for other KACo costs. This may include the KACo training program, which typically operates at a loss, providing consulting services to counties, or for any other purpose deemed necessary by KACo.

The following table displays the license fees paid by each KACo program for fiscal years 2003 through 2008.

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**Table 2: KACo Revenue From License Fees**

Program	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b>KALF</b>	\$336,489	\$420,733	\$483,960	\$546,469	\$606,850	\$1,000	\$2,000
<b>KACo WC</b>	339,514	456,885	541,254	643,217	626,205	1,000	2,000
<b>KACo UI</b>	100,000	100,000	100,000	100,000	100,000	1,000	1,000
<b>CoLT</b>	80,000	100,000	100,000	100,000	150,000	1,000	1,000
<b>KIA</b>	-	-	-	50,000	75,000	1,000	1,000
<b>CIC</b>	-	-	-	-	25,000	1,000	1,000
<b>KARP</b>	125,000	75,000	75,000	75,000	37,500	1,000	1,000
<b>Total</b>	<b>\$981,003</b>	<b>\$1,152,618</b>	<b>\$1,300,214</b>	<b>\$1,532,686</b>	<b>\$1,620,555</b>	<b>\$7,000</b>	<b>\$9,000</b>

Source: FY 2003-FY2008: KACo Consolidated Financial Statements Independent Auditor's Report. FY 2009: Unadjusted KACo *Profit and Loss Statement*.

*Program  
Administration Fees  
(PAF)*

The PAF is a flat rate fee charged by KACo to the various programs that KACo staff administers. The PAF is calculated by KACo to cover expenses for personnel and other costs regularly incurred during the administration of the programs. This fee was started on July 1, 2002, which is the beginning of fiscal year 2003. Prior to this, the costs incurred for the programs were directly allocated by KACo in an itemized fashion as they were incurred on behalf of the programs. These costs were paid back on a monthly reimbursement plan or included as part of the earlier version of the licensing fee.

Under the PAF, programs pay KACo four even payments on a quarterly basis. At the end of the year, KACo calculates the actual costs incurred for the programs. If the flat rate paid by the program was more than these costs, then the program receives a credit towards the next year's PAF. If the flat rate paid by the program is less than the costs, the program pays for the extra costs.

The following table contains the actual payments made to KACo from the various programs for the PAF, as required by contract. The numbers shown only include the PAF payments and no other payments or prepayments for costs that may have been incurred by KACo on behalf of the programs. This results in slightly different amounts than the PAF fees reflected in the revenues presented in Table 1. Also, the Independent Auditor's Reports for FY 2003 and FY 2004 did not provide separate payments made by each program. Only a total is given for those years.

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**Table 3: KACo Revenue From Program Administration Fees**

Program	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b>KALF</b>	-	-	\$655,046	\$746,402	\$906,539	\$1,096,275	\$1,343,438
<b>KACo WC</b>	-	-	656,375	742,384	917,275	1,088,210	1,243,034
<b>KACo UI</b>	-	-	305,386	331,784	322,852	387,168	459,669
<b>CoLT</b>	-	-	403,520	493,808	457,013	614,108	934,955
<b>KIA</b>	-	-	267,551	244,730	314,825	288,399	493,505
<b>CIC</b>	-	-	-	-	99,511	149,782	137,863
<b>KARP</b>	-	-	194,882	130,214	216,300	197,088	148,973
<b>Total</b>	<b>\$1,612,772</b>	<b>\$1,966,012</b>	<b>\$2,482,760</b>	<b>\$2,689,322</b>	<b>\$3,234,315</b>	<b>\$3,821,030</b>	<b>\$4,761,437</b>

Source: FY 2003-FY2008: KACo Consolidated Financial Statements Independent Auditor's Report. FY 2009: Unadjusted KACo Profit and Loss Statement.

As Table 3 demonstrates, more than half of the PAF revenue comes from KALF and KACo WC each year. According to KACo staff, this is due to the loss control and risk management services provided by those two programs. This requires additional staff and resources to implement.

In total, the PAF revenue generated from the programs increased \$3,148,665 or 195 percent in the seven year period of FY 2003 to FY 2009.

### *Management Fees*

Starting in FY 2008, all KACo administered programs began paying a management fee to KACo. This was in response to concerns over losing the non-profit status of KACo due to certain revenues being classified as licensing fees. The recent management fee as seen in Table 4 is different than those of the past as it does not specifically relate to any actual costs incurred by KACo in the administration of the program. It is essentially the same as the earlier version of the licensing fee that was charged to KACo programs. Management fees charged to KACo programs are either a flat rate, a percentage of the annual gross premium or contributions received by the programs from policies they write, or a combination of the two.

As management fees are not attached to any specific program costs, these funds may be used for items such as the KACo training program, which typically operates at a loss, providing consulting services to counties or for any other purpose deemed necessary by KACo.

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**Table 4: KACo Revenue From Management Fees**

Program	FY 2008	FY 2009
KALF	\$583,544	\$590,624
KACo WC	641,743	645,112
KACo UI	99,000	100,000
CoLT	149,000	150,000
KIA	74,000	75,000
CIC	39,889	52,121
KARP	36,500	28,125
<b>Total</b>	<b>\$1,623,676</b>	<b>\$1,640,982</b>

Source: FY2008: KACo Consolidated Financial Statements Independent Auditor's Report. FY 2009: Unadjusted KACo *Profit and Loss Statement*.

### KACo Expenditures

Expenditures made by KACo include all costs incurred providing the services offered by the non-profit organization and the management costs for each of the programs that KACo administers. As the services and products being offered through the various organizations have increased, so have KACo's expenses. The following table includes fiscal years 2003 through 2008 to demonstrate some of the changes in expenses that have occurred during that time period. While there are many expense categories provided in the *Consolidated Financial Statements and Independent Auditor's Report*, this table only provides specific detail for the highest expenses and combines others into categories not originally displayed in those reports. This table does not include the expenses of KACo's wholly owned subsidiary KIA.

**Table 5: KACo Expenditures for FY 2003 - FY 2008**

Expense Type	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Salaries	\$1,783,696	\$1,827,986	\$1,945,791	\$1,898,618	\$2,221,789	\$2,501,832
Fringe Benefits	517,608	626,853	573,141	674,535	999,670	1,179,859
Communication, Promotion, and Liaison	243,710	269,185	256,618	388,066	584,684	808,544
Government Relations	-	-	40,000	35,000	-	-
Professional Fees	13,126	34,673	62,193	96,440	88,375	106,764
Utilities and Telephone	78,350	83,996	74,045	68,921	69,168	69,660
Janitorial/Building Maintenance	27,808	47,431	53,578	50,134	52,615	41,492
Insurance	21,902	24,574	21,623	25,619	52,365	52,733
Equipment, Supplies, Postage, Printing	145,908	129,098	97,757	152,242	163,643	151,082
Professional Dues	5,555	6,007	4,104	2,052	3,079	4,292
Training Session Expenses	32,020	44,227	34,531	36,414	51,842	34,013
Depreciation	77,682	73,771	74,923	135,284	145,820	110,445
KACo Convention Net Expense	-	-	-	6,843	6,888	985
Settlement	-	-	250,000	15,000	-	-
Contribution	-	-	-	400,000	-	-
Other Categories	59,337	137,245	29,455	32,319	47,539	27,525
<b>Total Expenses</b>	<b>\$3,006,702</b>	<b>\$3,305,046</b>	<b>\$3,517,759</b>	<b>\$4,010,644</b>	<b>\$4,487,477</b>	<b>\$5,089,226</b>

Source: APA based on KACo Consolidated Financial Statements Independent Auditor's Reports.

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## Chapter 1

# Introduction and Background

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As with many organizations, KACo's primary expenses are related to personnel costs. In fiscal year 2008, Salaries and Fringe Benefits comprised 72.3 percent of all KACo expenditures, which is not much different than 76.5 percent that these same costs made up in fiscal year 2003. Despite making up a lower percentage of overall expenditures, Salaries and Fringe Benefits have increased between fiscal years 2004 and 2008. Salaries increased \$718,136 or 40 percent and Fringe Benefits increased \$662,251 or 127.9 percent. These increases are primarily due to an increase in staff as KACo began providing loss control and risk management services through KALF and KACo WC.

Other costs that have notably increased over this period are Communication, Promotion, and Liaison; Professional Fees; and Equipment/Supplies/Postage/Printing. The Communication, Promotion, and Liaison category includes a variety of expenses, and the expenses placed in this category may have changed during this time period depending on the auditor at the time. Based on information provided by KACo, this expense category appears to include items such as advertising for KACo and its programs, various board expenses for KACo and the programs, and all NACo activities. Professional fees include all consultants used by KACo and its programs who are paid directly by KACo. Some programs have paid other consultants separately as well, and these costs are not reflected here. Equipment, Supplies, Postage, Printing includes many different items, but the primary driver behind the increase is computer supplies. As the organization has grown and technology becomes more prevalent, these costs would likely go up.

Other notable costs seen in the table include Contribution, Settlement, and KACo Convention Net Expenses. Contribution includes a loan made to KARP from the Guaranty Fund. (See page 7 for a description of this fund.) The payment under Settlement is due to an employee-related lawsuit. As KACo's insurer, KALF paid the rest of the settlement. (See Finding 21 on page 91). The KACo Convention Net Expenses notes the amount KACo spent on its convention above the revenue that was brought in through convention fees charged to attendees.

### **Net Assets**

In comparing the total revenue and expenditures of KACo each year, it can be seen that revenues always exceed the expenses. Due to accounting methods, this difference does not necessarily indicate the actual amount of surplus funds, though KACo does retain funds at the end of each year. These funds are included as part of KACo's assets. At the end of FY 2008, KACo had a total of cash and cash equivalents of \$3,892,517, indicating that the organization has a healthy reserve of funds.

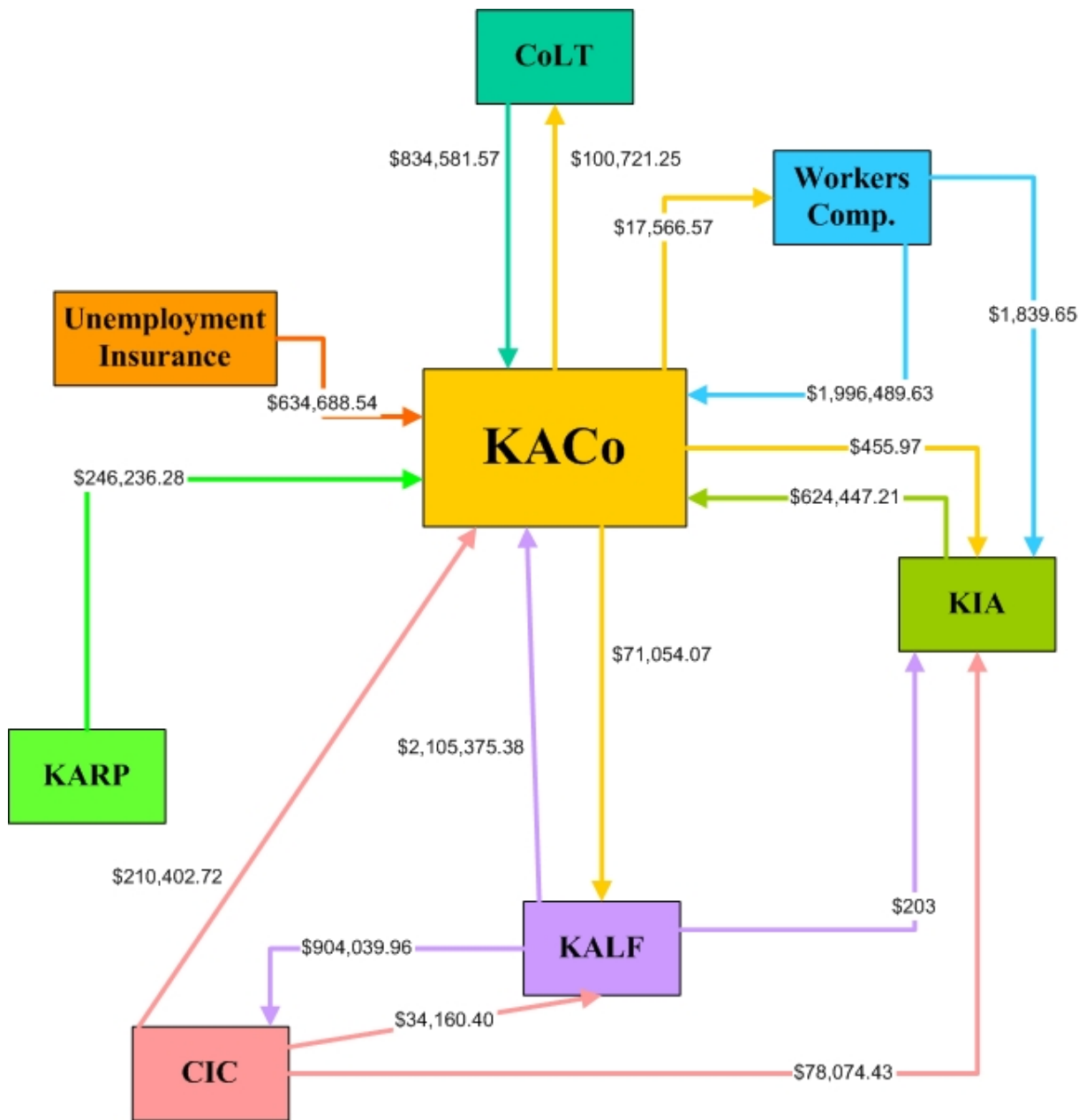
### **Cash Flow Between KACo and Programs**

The following chart demonstrates the flow of funds between KACo and the various programs that it administers. Most of these funds are those being paid to KACo for the three types of payments mentioned previously. Also included are payments made between some of the programs for services that they are purchasing from one another.



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FY 2009 Cash Flow Flowchart



- CIC - Commonwealth Insurance Company
- CoLT - KACo Leasing Trust
- KACo - Kentucky Association of Counties, Inc.
- KALF - KACo All Lines Fund
- KARP - KACo Advanced Revenue Program
- KIA - KACo Insurance Agency, Inc.
- Unemployment Insurance
- Workers Comp.



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## Chapter 2

# Analysis of Credit Card Expense and Reimbursement Transactions

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The APA requested and examined financial records maintained by the KACo administrative staff during the examination period of July 1, 2006 through June 30, 2009. Information provided included credit card statements, reimbursements, internally prepared reports (e.g., vendor payment listing), and supporting documentation when available. At the conclusion of the APA's examination of these records, the audit team held extensive interviews with eighteen staff members in order to glean further information related to specific transactions. We also interviewed the KACo Board President and the three most recent past KACo Board Presidents. The former Executive Director resigned during this examination and declined our request to be interviewed. Several KACo staff members provided copies of their work calendars or training schedules in response to interview questions. The audit team compared the events noted on the calendars and schedules to the expenditures in an effort to confirm the business purpose of the expenditure.

All expenditures identified on the credit card statements and reimbursements during the period July 1, 2006 through June 30, 2009, were analyzed to determine the necessity of each expense and whether the transaction was supported by adequate documentation. The scope of this analysis included, but was not limited to, the following objectives:

- Analyze all credit card purchases and expense reimbursements for KACo personnel and board members who possessed the means and authority to directly initiate expenditures in order to determine whether these expenditures had sufficient supporting documentation, a clear business purpose, or were not excessive or unusual; and,
- Report findings and recommendations related to these and other matters identified during the examination.

All expenditures that did not meet the criteria in the objectives were classified into one of two categories: (1) expenditures that had inadequate supporting documentation, had an unclear business purpose, or were excessive in nature; or (2) expenditures with no supporting documentation. Expenditures were classified as having inadequate support when it could not be positively determined what was purchased based on the supporting documentation provided. In several instances, non-itemized receipts, purchase orders, and emails were provided that did not directly identify what was purchased. Expenditures were classified as being excessive or having an unclear business purpose based on available documentation and a reasonable expectation of a valid business purpose or appropriate expenditure. Finally, expenditures were classified as having no supporting documentation when documentation was not available. In some instances, transactions lacking proper supporting documentation may have been acceptable; however, the lack of proper documentation made it impossible to make a determination.

For purposes of this report, the APA summarized the results of this examination individually for the top five KACo staff members (the former Executive Director/CEO, Deputy Executive Director/Unemployment Insurance Director, General Counsel/Chief Financial Officer (CFO), Director of Insurance, and Director of Financial Services) and the four board presidents active during the examination period. The APA collectively summarized the results for all remaining staff members who initiated expenditures.

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## Chapter 2

# Analysis of Credit Card Expense and Reimbursement Transactions

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The following schedules are provided in sets of four for each of the nine individuals and the remaining staff members as a whole. Each set of schedules contains: (1) a summary analysis of credit card transactions; (2) examples of credit card transactions that lacked documentation, business purpose, or that appeared excessive; (3) a summary analysis of reimbursements; and (4) examples of reimbursements that lacked documentation, business purpose, or that appeared excessive.

At the conclusion of this chapter, two tables are presented to provide a grand total summary of the analysis of credit card transactions and reimbursements for all relevant employees during the examination period.

Also, for each of the nine individuals and the remaining staff members as a whole, appendices to this report provide a detailed listing, by fiscal year, of all expenditures categorized as having no or insufficient documentation, presenting an unclear business purpose, or appearing excessive in nature. Many of the expenditures were for board members and their entertainment.

As demonstrated in Table 6, total credit card expenditures for the former Executive Director increased dramatically from FY 2007 to FY 2008. According to staff, this was due to an informal policy established by the former Executive Director to begin placing as many charges as possible on the credit cards. This approach to purchasing was taken because credit cards provided “points” that could be applied to make future purchases. Of the total expenditures placed on the former Executive Director’s credit cards, approximately 68.77 percent had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. During FY 2007 and FY 2009 more than half of the expenses had no supporting documentation, such as receipts.

Examples provided in Table 7, demonstrate the types of credit card expenses that fell into each of these categories. The examples include charges for various restaurants, tickets, gifts, alcohol, and an escort service. Some of these individual charges are quite large, with one group meal costing \$8,857. The entire listing of all credit card charges considered to have no supporting documentation, inadequate documentation, an unclear business purpose, or was excessive can be found in Appendix 1.

**Table 6: Summary Analysis of Credit Card Transactions for Former Executive Director/CEO**

<b>Fiscal Year</b>	<b>Total Credit Card Expenditures</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Credit Card Expenditures</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Credit Card Expenditures</b>
<b>2007</b>	\$142,942.41	\$68,482.17	47.91%	\$73,592.75	51.48%
<b>2008</b>	\$317,381.94	\$55,947.77	17.63%	\$54,141.09	17.06%
<b>2009</b>	\$493,564.65	\$96,949.63	19.64%	\$306,880.19	62.18%
<b>Total</b>	<b>\$953,889.00</b>	<b>\$221,379.57</b>	<b>23.21%</b>	<b>\$434,614.03</b>	<b>45.56%</b>

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**Analysis of Credit Card Expense and Reimbursement Transactions**

**Table 7: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Former Executive Director/CEO**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
7/13/2006	Z's Restaurant & Bar	Owensboro, KY	\$948.09	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
8/6/2006	Joe's Stone Crab (Chicago)	Chicago, IL	\$3,342.10	restaurant - receipt not itemized (2006 NACo Conference)
8/7/2006	Mike Dikta's Restaurant	Chicago, IL	\$8,857.00	restaurant - receipt not itemized (2006 NACo Conference)
8/17/2006	Gaylord Opryland Hotel	Nashville, TN	\$736.54	travel - food/bev, parking, phone calls (\$306.50 alcohol) (2006 NCSL Conference)
10/25/2006	Keeneland Association Inc.	Lexington, KY	\$80.00	tickets - receipt not itemized
2/14/2007	Plaza Athenee Hotel	New York, NY	\$187.91	restaurant - food/bev, alcohol (\$37.93 alcohol; \$22.79 chocolate bars in room)
2/14/2007	Plaza Athenee Hotel	New York, NY	\$1,835.50	travel - lodging, food/bev, alcohol, long distance phone calls (2 rooms, 1 night each \$595/night plus tax)
2/16/2007	Red Dot Liquor	Frankfort, KY	\$108.96	liquor store
4/18/2007	Louisville Horse Trams	Louisville, KY	\$115.00	entertainment - tour (2007 KMCA Spring Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,095.40	travel - lodging (\$480/night plus tax) (bond closing & CoLT Board Meeting)
5/15/2007	Marriott Hotels - Golf Pro Shop	Lexington, KY	\$167.02	unknown - Receipt not itemized
5/16/2007	Calypso Enterprises	Lexington, KY	\$270.00	entertainment - escort (2007 CSCA Annual Meeting)
6/9/2007	Longview Golf Course	Georgetown, KY	\$140.00	entertainment - golf
7/3/2007	Pioneer Playhouse	Danville, KY	\$108.00	entertainment - receipt not itemized
7/29/2007	Duckers Lake Golf & Sports Bar	Frankfort, KY	\$140.00	entertainment - golf - 4 rounds of 18 hole golf on the weekend
8/9/2007	UK Athletic Association Ticket Office	Lexington, KY	\$406.00	entertainment - tickets
8/24/2007	Kmart	Frankfort, KY	\$103.85	miscellaneous - 3 coolers (bought liquor 11 minutes later at Red Dot Liquor/day of Eli Golf Scramble)
11/23/2007	ETC at Belterra, IN	Belterra, IN	\$1,000.00	gift - (for KACo President)

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**Analysis of Credit Card Expense and Reimbursement Transactions**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
11/26/2007	Hotels.com	Unknown	\$3,522.80	travel - lodging ("5 sleeping rooms for Derby")
12/14/2007	Target Store	Lexington, KY	\$245.16	gifts - 2 Christmas dvds; coffeemaker; snowglobe; armor all; wrapping supplies; unidentified items
1/7/2008	Don Jacob's Auto	Lexington, KY	\$5,674.00	receipt not itemized
4/2/2008	UK Athletic Association Ticket Office	Lexington, KY	\$401.00	entertainment - tickets, K-fund parking for UK 2008 home football games - receipt not itemized
4/18/2008	J. Edward Steak/Seafood	Murray, KY	\$1,816.00	restaurant - receipt not itemized
4/21/2008	StubHub, Inc (Ticket Agency)	Unknown	\$6,088.95	Entertainment
5/3/2008	Levy (Winn Room) @ Churchill Down's	Louisville, KY	\$213.52	restaurant - receipt not itemized (2008 KY Derby Day)
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$315.55	Entertainment
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$110.95	Entertainment
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$110.95	Entertainment
7/9/2008	Sal's Italian Chophouse	Lexington, KY	\$4,422.81	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,541.95	Entertainment
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,431.95	Entertainment
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,211.93	Entertainment
8/3/2008	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$259.10	restaurant - receipt not itemized (Day after Fancy Farm)
9/12/2008	Caproni's Restaurant	Maysville, KY	\$2,514.49	restaurant - receipt not itemized (Night before Bear's Golf Scramble)
10/22/2008	Capital Cellars	Frankfort, KY	\$194.97	restaurant - alcohol
11/7/2008	Applewood Books, Inc.	Unknown	\$5,525.00	Unknown
12/15/2008	Brookstone	Lexington, KY	\$506.61	gifts (17 items including \$99.99 digital frame; \$49.99 smartset clock w/cd; \$49.95 radio controlled helicopter; \$99.95 Sonia pillow; \$64.95 Tranquil Moments pillow)

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**Analysis of Credit Card Expense and Reimbursement Transactions**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/15/2008	Dick's Sporting Goods	Lexington, KY	\$447.22	gifts - receipt not itemized - 7 items including \$31.99 sportline traq pedometer, \$99.99 "deluxe hard/n", \$99.98 "TGG10X8FIR/R", \$39.99 Quportable/n, \$49.99 "rapalaproa/n", \$49.98 "queenbuilt/n", & \$49.99 "F&Sdirecto/n" - receipt inadequate
12/15/2008	Lowe's	Frankfort, KY	\$406.00	gifts - \$50 gift card and 6 items including \$95.99 Kitchenaid 5-speed blender, \$49.96 40 pc. Drill set, \$79.97 cordless drill; \$59.97 ceramic heater tower
12/16/2008	Starbucks	Frankfort, KY	\$130.47	gifts - \$50 giftcard; \$31.96 GP coffee & press; \$11.99 sampler coffee tray; \$15.96 taste of Tazo sampler; 2 8 oz Tumblers; 1 16 oz mug
12/23/2008	Walmart	Frankfort, KY	\$485.30	gifts - 6 items including \$98.96 home theater, \$79 photo frame, \$49.97 "construction", \$99.96 Star Wars Republic At-te (toy), \$59.97 circular saw; \$69.97 HP DJ F4240 all-in-one printer
2/12/2009	Black Tulip	Midway, KY	\$847.11	restaurant - food/bev, alcohol (\$263.75 alcohol)
2/20/2009	Longhorn Steakhouse	Frankfort, KY	\$607.20	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
5/11/2009	Longhorn Steakhouse	Frankfort, KY	\$672.92	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)

According to Table 8, approximately 96 percent of the former Executive Director's expense reimbursements had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. Table 9 provides examples of the types of reimbursements included in these categories. Of particular note are the country club charges, which when added with all other country club expenses listed in Appendix 1, make up a majority of the reimbursements to the former Executive Director.

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**Analysis of Credit Card Expense and Reimbursement Transactions**

**Table 8: Summary Analysis of Reimbursements for Former Executive Director/CEO**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$8,458.40	\$7,348.89	86.88%	\$1,093.89	12.93%
<b>2008</b>	\$6,855.51	\$5,926.14	86.44%	\$435.00	6.35%
<b>2009</b>	\$7,589.65	\$5,960.88	78.54%	\$1,220.00	16.07%
<b>Total</b>	<b>\$22,903.56</b>	<b>\$19,235.91</b>	<b>83.99%</b>	<b>\$2,748.89</b>	<b>12.00%</b>

**Table 9: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Former Executive Director/CEO**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
7/1/2006	Frankfort Country Club	Frankfort, KY	\$806.17	Receipts dates: 7/1, 7/7 and 7/31; Receipt breakdown for misc: Beer-22.75, cart fee-186.00, green fee-225, food-123.09, liquor, 103.73, dues, 135.00 and Pro shop merchandise-10.60
8/31/2006	Executive Inn - Timeout	Owensboro, KY	\$23.00	restaurant - alcohol
9/7/2006	Frankfort Country Club	Frankfort, KY	\$598.27	Receipt dates: 9/7, 9/16, 9/29; Receipt breakdown for dinner: beer-19.97, cart fee-84.00, green fee-150.00, food-132.62, liquor-196.84, pro shop merchandise-14.84
9/16/2006	Unknown	Germany	\$278.85	travel - transportation - cab fares - receipts not adequate
11/17/2006	Unknown	Unknown	\$160.00	unknown (2006 KACo Conference)
12/20/2006	Kroger	Frankfort, KY	\$18.21	holiday - Hallmark giftwrap
3/1/2007	Julie's	Frankfort, KY	\$297.33	flowers - Valentine's Day (17 arrangements)
3/1/2007	Unknown	Unknown	\$93.94	auto - maintenance
3/1/2007	Unknown	Unknown	\$27.95	auto - maintenance
4/11/2007	Frankfort Country Club	Frankfort, KY	\$310.25	Receipt dates are 4/107, 4/11/07; Receipt breakdown for dinner charges: food-74.64, Liquor-109.70, Beer-11.80, Wine-12.10, Cart fee-42.01, Green fee-60.00
4/25/2007	Unknown	New York, NY	\$247.00	tips; travel - transportation - cab fares, limos
7/12/2008	Unknown	Unknown	\$25.00	tips (2008 NACo Conference)



**Chapter 2**

**Analysis of Credit Card Expense and Reimbursement Transactions**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
7/12/2008	Unknown	Unknown	\$200.00	travel - transportation (2008 NACo Conference)
7/15/2008	Unknown	Unknown	\$25.00	tips (2008 NACo Conference)
12/18/2008	Cliff Rust	Frankfort, KY	\$350.00	auto - car wash (full detail)
2/5/2009	Unknown	Unknown	\$40.00	tips (2009 KCJEA Winter Meeting)

As noted in Table 10, 92.7 percent of the Deputy Director’s credit card transactions reviewed had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. Table 11 contains examples of the expenditures placed in these categories. Of note are the large restaurant charges, such as two on November 15, 2006, that together totaled \$10,381.55. Many of the large meals included equally large expenses for alcohol. Some other items, like a tour of Mount Vernon, appear to be personal in nature. The complete list of credit card expenses categorized as no supporting documentation, inadequate documentation, an unclear business purpose, or excessive can be found in Appendix 2.

**Table 10: Summary Analysis of Credit Card Transactions for Deputy Executive Director/Unemployment Insurance Director**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation, or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$45,344.41	\$27,320.04	60.25%	\$13,030.50	28.74%
2008	\$36,386.62	\$26,451.06	72.69%	\$8,947.33	24.59%
2009	\$22,192.63	\$16,715.34	75.32%	\$3,880.16	17.48%
<b>Total</b>	<b>\$103,923.66</b>	<b>\$70,486.44</b>	<b>67.83%</b>	<b>\$25,857.99</b>	<b>24.88%</b>

**Table 11: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Deputy Executive Director/Unemployment Insurance Director**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
7/13/2006	Z's Restaurant & Bar	Owensboro, KY	\$194.87	restaurant - Food/bev, alcohol (\$60 alcohol) (2006 KCJEA/KMCA Conference; Birthday Party)
8/5/2006	Fogo de Chao	Chicago, IL	\$3,002.66	restaurant - food/bev, alcohol (2006 NACo Conference)
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$824.50	travel - lodging/restaurant (trip to meet with vendor)
11/9/2006	Fayette Mall	Lexington, KY	\$504.00	gifts - Gift cards for conference
11/9/2006	Logan's Roadhouse	Lexington, KY	\$500.00	gifts - restaurant
11/14/2006	Walmart	Frankfort, KY	\$250.00	gifts - Gift cards for conference

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**Analysis of Credit Card Expense and Reimbursement Transactions**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
11/15/2006	Jeff Ruby's	Louisville, KY	\$500.22	restaurant (2006 KACo Conference)
11/15/2006	Jeff Ruby's	Louisville, KY	\$9,881.33	restaurant - banquet
11/20/2006	W R Case and Sons Cutlery Company	Bradford, PA	\$100.00	Unknown
11/30/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$4,635.79	restaurant - Food/bev, alcohol (\$1,142.75 alcohol) (UI Board Christmas Dinner)
12/18/2006	Kentucky Tobacco Outlet	Paducah, KY	\$24.83	Unknown
3/4/2007	1789 Restaurant	Washington, DC	\$1,389.40	restaurant (2007 NACo Legislative Conference)
3/4/2007	ESPN Zone	Washington, DC	\$199.76	restaurant (2007 NACo Legislative Conference)
3/5/2007	Old Ebbitt Grill	Washington, DC	\$228.28	restaurant (2007 NACo Legislative Conference)
3/6/2007	Mount Vernon	Mount Vernon, VA	\$84.00	entertainment - tour (2007 NACo Legislative Conference)
6/26/2007	Chili's Bar & Grill	Frankfort, KY	\$410.62	restaurant - food/bev (Monthly Staff Birthday Luncheon)
8/11/2007	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
8/29/2007	Jeff Ruby's	Louisville, KY	\$6,358.70	restaurant - food/bev, alcohol (\$1,540.25 alcohol) (2007 Governor's Local Issues Conference)
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
2/13/2008	Marriott Hotels	Lexington, KY	\$4,431.42	restaurant - banquet - food/bev, alcohol (\$622.50 alcohol) (2008 KCJEA Winter Conference)
3/1/2008	Prime Rib of DC	Washington, DC	\$1,930.46	restaurant - food/bev, alcohol (\$584.25 alcohol) (2008 NACo Legislative Conference)
3/2/2008	Capital Grille	Washington, DC	\$2,346.90	restaurant - food/bev, alcohol (\$827.30 alcohol) (2008 NACo Legislative Conference)
5/21/2008	Jeff Ruby's	Louisville, KY	\$1,899.48	restaurant - receipt not itemized (CoLT Board Meeting next day)
9/30/2008	Crown Plaza Hotel - Kilberns	Lexington, KY	\$957.61	restaurant (Insurance Litigation Conference)
12/2/2008	Trulucks Seafood, Steak, & Crab House	Naples, FL	\$1,749.57	restaurant - receipt not itemized (SAWCA Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/6/2008	Ritz Carlton	Naples, FL	\$842.17	travel - lodging/restaurant (SAWCA Conference)
1/7/2009	Old Ebbitt Grill	Washington, DC	\$223.33	restaurant - receipt not itemized (2009 NCCAE Meeting)
2/4/2009	Jonathan's at Gratz Park	Lexington, KY	\$473.81	restaurant (2009 KCJEA Conference)
3/7/2009	Elephant & Castle Pub & Restaurant	Washington, DC	\$506.05	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/8/2009	Al Tiramisu	Washington, DC	\$2,281.00	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/10/2009	Prime Rib	Washington, DC	\$1,780.05	restaurant - receipt not itemized (2009 NACo Legislative Conference)

According to Table 12, approximately 18.5 percent of the Deputy Director’s expense reimbursements had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. A full listing of the reimbursements included in these categories is located at Appendix 2. Table 13 provides select examples of these reimbursements. One example is a \$138 reimbursement for beer, ice, and a boat driver. According to the UI Board meeting minutes on September 27, 2006, the UI Board scheduled its next monthly meeting to be “held Thursday, October 19<sup>th</sup> at 10:30 a.m. on a houseboat on Lake Cumberland in Somerset.” It is believed based on the board meeting minutes, that the \$138 reimbursement was related to this UI Board meeting.

**Table 12: Summary Analysis of Reimbursements for Deputy Executive Director/Unemployment Insurance Director**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$3,102.47	\$242.92	7.83%	\$238.00	7.67%
<b>2008</b>	\$2,177.75	\$297.00	13.64%	\$0.00	0.00%
<b>2009</b>	\$3,545.30	\$529.00	14.92%	\$325.00	9.17%
<b>Total</b>	<b>\$8,825.52</b>	<b>\$1,068.92</b>	<b>12.11%</b>	<b>\$563.00</b>	<b>6.38%</b>

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**Table 13: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Deputy Executive Director/Unemployment Insurance Director**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
10/19/2006	Unknown	Unknown	\$138.00	tips; food/bev (\$38 beer, ice, coffee, breakfast; \$100 boat driver)
12/8/2006	Stouts Building Center	Mount Washington, KY	\$50.87	gifts for board member (20 jars of dark molasses)
3/3/2008	Unknown	Washington, DC	\$216.00	travel - transportation - cab fares - receipts not adequate (15 fares)
7/13/2008	Unknown	Kansas City, MO	\$336.00	travel - transportation - cab fares - receipts not adequate
7/15/2008	Bus Driver	Kansas City, MO	\$200.00	tips (bus driver for 3 nights in Kansas City) (2008 NACo Conference)

As shown in Table 14, approximately 68.7 percent of the General Counsel’s credit card transactions reviewed had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. All transactions fitting these categories can be found at Appendix 3. Examples are provided in Table 15 and include a large hotel stay, restaurant charges, and a computer. One of the meal charges is a \$485 birthday lunch for KACo staff. Birthday lunches were held on a monthly basis.

**Table 14: Summary Analysis of Credit Card Transactions for General Counsel/CFO**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation, or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$8,630.29	\$5,226.53	60.56%	\$91.09	1.06%
2008	\$15,895.90	\$12,186.22	76.66%	\$213.74	1.34%
2009	\$5,102.36	\$1,513.69	29.67%	\$1,108.50	21.73%
<b>Total</b>	<b>\$29,628.55</b>	<b>\$18,926.44</b>	<b>63.88%</b>	<b>\$1,413.33</b>	<b>4.77%</b>

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**Table 15: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for General Counsel/CFO**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
1/10/2007	Capital Grille	Washington, DC	\$1,216.68	restaurant - receipt not itemized
1/10/2007	Old Ebbitt Grill	Washington, DC	\$98.08	restaurant - receipt not itemized
2/9/2007	Longhorn Steakhouse	Frankfort, KY	\$485.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
4/2/2007	Blossoms & Bows	Springfield, KY	\$42.40	flowers - unknown
7/16/2007	Berretts Seafood Restaurant	Williamsburg, VA	\$47.55	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Berretts Seafood Restaurant	Williamsburg, VA	\$298.34	restaurant - receipt not itemized (2007 NACo Annual Conference)
1/9/2008	Intercontinental Hotel	Washington, DC	\$7,679.19	travel - lodging/restaurant - receipt not itemized (2008 NCCAE Meeting)
1/9/2008	Prime Rib	Washington, DC	\$1,142.76	restaurant - receipt not itemized (2008 NCCAE Meeting)
6/24/2008	Jeff Ruby's	Louisville, KY	\$1,063.47	restaurant - receipt not itemized (CIC & CoLT board meetings)
10/18/2008	Conoco Country Store	Unknown	\$20.54	gas station; did not use KACo gas card
1/6/2009	Office Depot	Louisville, KY	\$370.99	technology - PC Notebook
4/20/2009	Applebee's	Frankfort, KY	\$410.57	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)

As shown in Table 16 and Table 17, none of the General Counsel’s reimbursements reviewed were classified as no supporting documentation, inadequate documentation, an unclear business purpose, or excessive.

**Table 16: Summary Analysis of Reimbursements for General Counsel/CFO**

Fiscal Year	Total Reimbursements	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Reimbursements	No Supporting Documentation	Percent of Total Reimbursements
<b>2007</b>	\$1,270.34	\$0.00	0.00%	\$0.00	0.00%
<b>2008</b>	\$890.29	\$0.00	0.00%	\$0.00	0.00%
<b>2009</b>	\$654.23	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$2,814.86</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>

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**Table 17: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for General Counsel/CFO**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
No such expenditures were noted.				

As demonstrated in Table 18, approximately 81.13 percent of the Director of Insurance’s credit card transactions reviewed had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. Appendix 4 contains all transactions classified in these categories and Table 19 provides examples. Included in the examples are various travel costs such as lodging, but also large meals such as a December 4, 2008, dinner in Naples, Florida for \$2,074.62 and another dinner in Lexington on December 13, 2006 costing \$5,892.08. None have a clear business purpose documented.

**Table 18: Summary Analysis of Credit Card Transactions for Director of Insurance**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$28,878.87	\$13,994.26	48.46%	\$4,214.36	14.59%
2008	\$26,196.91	\$12,509.93	47.75%	\$11,589.66	44.24%
2009	\$24,474.02	\$9,737.64	39.79%	\$12,495.01	51.05%
<b>Total</b>	<b>\$79,549.80</b>	<b>\$36,241.83</b>	<b>45.56%</b>	<b>\$28,299.03</b>	<b>35.57%</b>

**Table 19: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Director of Insurance**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
8/7/2006	RA Sushi	Chicago, IL	\$148.20	restaurant - receipt not itemized (2006 NACo Conference)
8/7/2006	Signature Room at 95th (Hancock Building)	Chicago, IL	\$139.53	restaurant - receipt not itemized (2006 NACo Conference)
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$949.78	travel - lodging/restaurant (trip to meet with vendor)
12/7/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$3,209.96	restaurant - receipt not itemized
12/13/2006	Sal's Italian Chophouse	Lexington, KY	\$5,892.08	restaurant - receipt not itemized
5/14/2007	Marriott Hotels	Lexington, KY	\$239.60	entertainment - golf - (4 ) 18 hole/with cart fee
5/14/2007	Marriott Hotels	Lexington, KY	\$28.93	travel - lodging/restaurant - receipt not itemized
5/14/2007	Marriott Hotels	Lexington, KY	\$45.97	travel - lodging/restaurant - receipt not itemized
5/14/2007	Marriott Hotels	Lexington, KY	\$52.46	travel - lodging/restaurant - receipt not itemized

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
6/4/2007	Red Lobster	Owensboro, KY	\$812.87	restaurant - receipt not itemized (KY Jailer's Conference)
9/26/2007	Equinox Resort & Spa - The Golf Club at Equinox	Manchester Village, VT	\$389.48	travel
1/16/2008	Kerrs Flowers & Gift	Brownsville, KY	\$65.60	flowers - unknown
2/12/2008	M A Selbert Jeweler	Frankfort, KY	\$203.52	gift (retirement gift)
2/19/2008	Curtiss Trophy/Engraving	Frankfort, KY	\$208.23	gift (retirement gift)
4/21/2008	M A Selbert Jeweler	Frankfort, KY	\$663.40	gift (retirement gift)
4/22/2008	Curtiss Trophy/Engraving	Frankfort, KY	\$95.78	gift (retirement gift)
5/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$270.29	restaurant - receipt not itemized (meal with vendor)
5/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$4,083.21	restaurant - receipt not itemized (meal with vendor)
5/4/2008	Community Limousine	Louisville, KY	\$250.00	travel - transportation (2008 Derby Day)
7/23/2008	Capital Grille	Washington, DC	\$620.65	restaurant - receipt not itemized (SAWCA)
9/6/2008	Hilton Hotels	La Jolla, CA	\$510.52	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$534.37	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$547.73	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$796.31	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$825.49	travel - lodging/restaurant (trip to meet with vendor)
10/20/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$119.68	restaurant - receipt not itemized (Executive Director's Birthday)
10/29/2008	21c Museum Hotel - Proof On Main	Louisville, KY	\$772.96	restaurant - receipt not itemized (KY Captive Association's Annual Executive Education Conference)
10/31/2008	Southern Assoc.	Kentucky	\$3,175.00	Unknown
12/4/2008	Ristorante Ciao	Naples, FL	\$2,074.62	restaurant - receipt not itemized (SAWCA Conference)
3/16/2009	Miguel's Restaurante	Frankfort, KY	\$373.11	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
6/15/2009	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$731.11	restaurant - receipt not itemized (county visit - 15 people)

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As highlighted in Table 20, only 4.59 percent of the Director of Insurance’s Reimbursements were classified as inadequate documentation, unclear business purpose, or considered excessive. All reimbursements had supporting documentation. Table 21 contains the only reimbursement example. It was considered to not have a clear business purpose as it was for transporting a large group to a restaurant, but no disclosure of the actual KACo business involved was documented.

**Table 20: Summary Analysis of Reimbursements for Director of Insurance**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$2,597.52	\$230.00	8.85%	\$0.00	0.00%
<b>2008</b>	\$1,151.05	\$0.00	0.00%	\$0.00	0.00%
<b>2009</b>	\$1,265.65	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$5,014.22</b>	<b>\$230.00</b>	<b>4.59%</b>	<b>\$0.00</b>	<b>0.00%</b>

**Table 21: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Director of Insurance**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/7/2006	Executive West	Louisville, KY	\$230.00	travel - transportation - chartered buses

As illustrated in Table 22, approximately 97.28 percent of the Director of Financial Services’ credit card transactions reviewed had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. Table 23 provides examples of those transactions classified in these categories. Of note in the examples of these transactions are some large meal charges, two of which are over \$5,000 each. In addition, large meals on February 27, 2007 and July 12, 2007 included transportation, which may have been charter busses or vans rented through a limousine company. Examples also include a large amount spent on tickets, other entertainment costs and gifts. A full listing of all transactions identified as having no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive is located at Appendix 5.

**Table 22: Summary Analysis of Credit Card Transactions for Director of Financial Services**

<b>Fiscal Year</b>	<b>Total Credit Card Expenditures</b>	<b>Unclear Business Purpose, Inadequate Documentation, or Excessive</b>	<b>Percent of Total Credit Card Expenditures</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Credit Card Expenditures</b>
<b>2007</b>	\$19,509.61	\$16,371.92	83.92%	\$2,613.44	13.40%
<b>2008</b>	\$24,517.65	\$6,748.78	27.53%	\$16,885.58	68.87%
<b>2009</b>	\$21,328.61	\$14,255.11	66.84%	\$6,702.81	31.43%
<b>Total</b>	<b>\$65,355.87</b>	<b>\$37,375.81</b>	<b>57.19%</b>	<b>\$26,201.83</b>	<b>40.09%</b>



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**Table 23: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Director of Financial Services**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
7/21/2006	Julie's	Frankfort, KY	\$53.76	Unknown
8/7/2006	King Tut Audio	Aurora, IL	\$42.00	entertainment (2006 NACo Conference; board member)
9/1/2006	Keeneland Association Inc.	Lexington, KY	\$120.00	entertainment ("board invoice for Keeneland")
9/27/2006	Keeneland Association Inc.	Lexington, KY	\$31.00	Unknown
10/25/2006	Keeneland Association Inc.	Lexington, KY	\$48.00	entertainment - tickets
10/26/2006	Turf Catering - Keeneland	Lexington, KY	\$491.00	food/bev - catering (\$109 alcohol)
11/15/2006	Vincenzo's Italian Restaurant	Louisville, KY	\$5,400.00	restaurant - receipt not itemized
1/10/2007	Classic Gold	Frankfort, KY	\$480.00	unknown - receipt not itemized
1/13/2007	Wholefoods Market	Roswell, GA	\$170.61	grocery store
2/27/2007	Morton's - The Steakhouse	Louisville, KY	\$5,600.00	restaurant - food/bev, alcohol (\$514.41 alcohol) (2007 KACTFO Conference)
2/27/2007	Sandollar Limousine	Louisville, KY	\$200.00	travel - transportation
4/27/2007	Le Parker Meridien	New York, NY	\$174.56	travel - lodging/restaurant
7/11/2007	Sandollar Limousine	Louisville, KY	\$350.00	travel - transportation - Receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	Vincenzo's Italian Restaurant	Louisville, KY	\$4,800.00	restaurant (AOC Judges)
8/7/2007	Main Event Tickets	Clark, IL	\$310.00	entertainment - tickets
9/20/2007	Main Event Tickets	Clark, IL	\$1,033.10	entertainment - tickets
9/25/2007	Boone Tavern	Berea, KY	\$1,432.20	restaurant
10/1/2007	New York Guest LLC	New York, NY	\$3,325.00	travel
12/13/2007	Embassy Suites	Lexington, KY	\$40.00	restaurant - alcohol (2007 Board Christmas Dinner/Meetings)
2/5/2008	Serafini	Frankfort, KY	\$675.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
6/28/2008	Kroger	Frankfort, KY	\$1,079.99	Unknown

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
7/13/2008	Kansas City Royals	Kansas City, MO (Ballpark)	\$99.00	unknown (2008 NACo Conference)
7/13/2008	Kansas City Royals Novelties	Kansas City, MO (Ballpark)	\$150.00	gifts (2008 NACo Conference)
12/1/2008	Admit One	New York, NY	\$1,814.00	entertainment - Tickets (bond closing)
12/10/2008	EP Ventures	New York, NY	\$202.94	Miscellaneous - photography services (bond closing)
12/10/2008	Tavern on the Green	New York, NY	\$1,787.00	restaurant (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,216.09	travel - Lodging, food/bev, phone calls (\$197 food/bev; \$39.33 long distance charges) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,861.15	travel - Lodging, food/bev (employee 2 nights at \$429/night; \$452.39 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$979.76	travel - Lodging (board member 2 nights) (bond closing)
3/24/2009	Patsy's Italian Restaurant	New York, NY	\$100.00	restaurant - receipt not itemized
3/24/2009	Patsy's Italian Restaurant	New York, NY	\$520.00	restaurant - receipt not itemized

Regarding the reimbursements discussed in Table 24, approximately 11.43 percent of the Director of Financial Services’ reimbursements reviewed had no supporting documentation, inadequate documentation, an unclear business purpose, or was considered excessive. Featured in Table 25 are examples of these reimbursements, most of which stem from a December 2008 trip to New York. The total of these examples makes up the majority of all reimbursements with no supporting documentation. Appendix 5 contains that full listing of these reimbursements.

**Table 24: Summary Analysis of Reimbursements for Director of Financial Services**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$8,876.33	\$245.00	2.76%	\$90.00	1.01%
<b>2008</b>	\$6,642.75	\$8.00	0.12%	\$145.00	2.18%
<b>2009</b>	\$5,354.23	\$249.20	4.65%	\$1,647.50	30.77%
<b>Total</b>	<b>\$20,873.31</b>	<b>\$502.20</b>	<b>2.41%</b>	<b>\$1,882.50</b>	<b>9.02%</b>

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**Table 25: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for Director of Financial Services**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
8/4/2006	Chicago Carriage Cab Co	Chicago, IL	\$80.00	travel - transportation - Limo
8/4/2006	Chicago Carriage Cab Co	Chicago, IL	\$85.00	travel - transportation - Limo
8/4/2006	Taxi & Auto Sun	Chicago, IL	\$80.00	travel - transportation - Limo
7/12/2008	Unknown	Kansas City, MO	\$200.00	merchandise - caps at ballgame
12/9/2008	Unknown	New York, NY	\$225.00	restaurant (bond closing)
12/9/2008	Unknown	New York, NY	\$187.00	travel - fees (bond closing)
12/9/2008	Unknown	New York, NY	\$40.00	travel - fees (bond closing)
12/9/2008	Unknown	New York, NY	\$90.00	travel - transportation -(bond closing)
12/10/2008	Limo Service	New York, NY	\$125.00	travel - transportation - Limo (bond closing)
12/10/2008	Unknown	New York, NY	\$95.00	travel - transportation -(bond closing)
12/10/2008	Unknown	New York, NY	\$70.00	travel - transportation - subway fares (bond closing)
12/11/2008	Unknown	New York, NY	\$77.50	restaurant (bond closing)
12/11/2008	Unknown	New York, NY	\$240.00	tips (bond closing)
12/11/2008	Unknown	New York, NY	\$187.00	travel - fees (bond closing)

As demonstrated in Table 26 below, the 2009 KACo President’s credit card transactions totaled only \$2,200.76, which is approximately 11 percent of the 2008 KACo President’s credit card transactions totaling \$19,462.97.

**Table 26: Summary Analysis of Credit Card Transactions for CY2009 KACo President**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2008	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2009	\$2,200.76	\$1,322.07	60.07%	\$18.64	0.85%
<b>Total</b>	<b>\$2,200.76</b>	<b>\$1,322.07</b>	<b>60.07%</b>	<b>\$18.64</b>	<b>0.85%</b>

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**Table 27: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2009 KACo President**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
3/5/2009	Serafini	Frankfort, KY	\$582.94	restaurant - receipt not itemized
4/18/2009	Holiday Inn Express	Lexington, KY	\$292.52	travel - lodging ("Keeneland")

According to Table 28 below, all of the 2009 KACo President’s reimbursed transactions reviewed had supporting documentation and was not considered an unclear business purpose or excessive.

**Table 28: Summary Analysis of Reimbursements for CY2009 KACo President**

Fiscal Year	Total Reimbursements	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Reimbursements	No Supporting Documentation	Percent of Total Reimbursements
2007	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2008	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2009	\$1,121.61	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$1,121.61</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>

**Table 29: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2009 KACo President**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
No such expenditures were noted.				

As reflected in Table 30 below, 93.76 percent of the CY2008 KACo President’s credit card transactions reviewed had no supporting documentation, unclear business purposes, inadequate documentation, or were excessive. In the examples of Credit Card Expenditures with Unclear Business Purpose, Inadequate Documentation, or Excessive Transactions for the 2008 KACo President, there were charges for entertainment tickets in Las Vegas, strip clubs, an escort service, and bars.

**Table 30: Summary Analysis of Credit Card Transactions for CY2008 KACo President**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2008	\$11,981.72	\$1,361.98	11.37%	\$9,558.52	79.78%
2009	\$7,481.25	\$0.00	0.00%	\$7,327.13	97.94%
<b>Total</b>	<b>\$19,462.97</b>	<b>\$1,361.98</b>	<b>7.00%</b>	<b>\$16,885.65</b>	<b>86.76%</b>

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**Table 31: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2008 KACo President**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$111.95	restaurant - receipt not itemized (2007 KACo Conference)
12/10/2007	Marriott - Renaissance Hotels	St. Petersburg, FL	\$1,118.83	travel - lodging, food/bev, golf
12/11/2007	Serafini	Frankfort, KY	\$168.40	restaurant (State Inauguration Day)
1/8/2008	Thorobred	Louisville, KY	\$27.00	entertainment - strip club
1/8/2008	Thorobred	Louisville, KY	\$110.00	entertainment - strip club
1/8/2008	Thorobred	Louisville, KY	\$140.00	entertainment - strip club
2/7/2008	Calypso Enterprises	Lexington, KY	\$175.00	entertainment - escort (2008 KCJEA Winter Conference)
2/13/2008	Buffalo Wild Wings	Louisville, KY	\$111.82	restaurant
2/13/2008	Buffalo Wild Wings	Louisville, KY	\$112.87	restaurant
2/18/2008	Buffalo Wild Wings	Louisville, KY	\$180.18	restaurant
2/21/2008	Godfather II	Louisville, KY	\$168.25	entertainment - strip club
3/8/2008	Executive Inn - River's Edge	Owensboro, KY	\$523.74	restaurant
3/8/2008	Time Out Lounge	Owensboro, KY	\$267.50	Bar
3/9/2008	Executive Inn	Owensboro, KY	\$66.92	travel - lodging/restaurant
3/9/2008	Time Out Lounge	Owensboro, KY	\$306.50	Bar
5/12/2008	Howl at the Moon	Louisville, KY	\$343.00	Bar
5/12/2008	Hyatt Hotels	Louisville, KY	\$47.75	travel - lodging/restaurant
5/12/2008	Hyatt Hotels	Louisville, KY	\$48.28	travel - lodging/restaurant
5/12/2008	Maker's Mark Bourbon House & Lounge	Louisville, KY	\$700.46	restaurant
5/21/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$110.50	entertainment - tickets
5/22/2008	Zion National Park - South	Springdale, UT	\$25.00	Unknown
5/23/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$39.90	entertainment - tickets
5/23/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$64.00	entertainment - tickets
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$92.00	restaurant (2008 KCJEA/KMCA Conference)
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$113.14	restaurant (2008 KCJEA/KMCA Conference)
7/11/2008	Raw Sushi Club	Louisville, KY	\$250.46	restaurant
7/26/2008	Madison Theater	Covington, KY	\$87.75	entertainment
7/26/2008	Peak Brothers Bar-B-Que	Waverly, KY	\$218.06	restaurant
8/29/2008	Scores Sportsbar, Inc	Evansville, IN	\$20.75	entertainment - strip club
9/18/2008	Jefferson Club	Louisville, KY	\$123.94	restaurant
9/18/2008	Jefferson Club	Louisville, KY	\$393.65	restaurant
11/18/2008	Wildecats Liquor	Lexington, KY	\$285.09	liquor store (2008 KACo Conference)

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According to Table 32 below, all of the 2008 KACo President’s reimbursed transactions reviewed had supporting documentation.

**Table 32: Summary Analysis of Reimbursements for CY2008 KACo President**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>2008</b>	\$197.00	\$0.00	0.00%	\$0.00	0.00%
<b>2009</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$197.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>

**Table 33: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2008 KACo President**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
No such expenditures were noted.				

As illustrated in Table 34 below, 100 percent of the CY2007 KACo President’s credit card transactions reviewed had no supporting documentation. Examples of Credit Card Expenditures with Unclear Business Purpose, Inadequate Documentation, or Excessive Transactions for the 2007 KACo President are listed below in Table 35. The two examples were for restaurant charges identified as deSha’s in Lexington.

**Table 34: Summary Analysis of Credit Card Transactions for CY2007 KACo President**

<b>Fiscal Year</b>	<b>Total Credit Card Expenditures</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Credit Card Expenditures</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Credit Card Expenditures</b>
<b>2007</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>2008</b>	\$1,472.91	\$0.00	0.00%	\$1,472.91	100.00%
<b>2009</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$1,472.91</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,472.91</b>	<b>100.00%</b>

**Table 35: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2007 KACo President**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
11/27/2007	deSha's	Lexington, KY	\$36.54	restaurant (2007 KACo Conference)
11/27/2007	deSha's	Lexington, KY	\$345.51	restaurant (2007 KACo Conference)

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According to Table 36 below, approximately 5.33 percent of the 2007 KACo President’s reimbursed transactions reviewed had no supporting documentation. In the example below, note that the expenditure of \$11.18 was for drinks, however the vendor was listed as being unknown.

**Table 36: Summary Analysis of Reimbursements for CY2007 KACo President**

Fiscal Year	Total Reimbursements	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Reimbursements	No Supporting Documentation	Percent of Total Reimbursements
2007	\$548.94	\$0.00	0.00%	\$0.00	0.00%
2008	\$321.88	\$0.00	0.00%	\$46.40	14.42%
2009	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$870.82</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$46.40</b>	<b>5.33%</b>

**Table 37: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2007 KACo President**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
11/28/2007	Unknown	Lexington, KY	\$11.18	restaurant - "drinks" (2007 KACo Conference)

As demonstrated in Table 38 below, the CY2006 KACo President did not accept a KACo credit card.

**Table 38: Summary Analysis of Credit Card Transactions for CY2006 KACo President**

Fiscal Year	Total Credit Card Expenditures	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Credit Card Expenditures	No Supporting Documentation	Percent of Total Credit Card Expenditures
2007	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2008	\$0.00	\$0.00	0.00%	\$0.00	0.00%
2009	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>

**Table 39: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2006 KACo President**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
No such expenditures were noted.				

According to Table 40 below, all of the CY2006 KACo President’s direct reimbursements had adequate supporting documentation.

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**Table 40: Summary Analysis of Reimbursements for CY2006 KACo President**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$641.94	\$0.00	0.00%	\$0.00	0.00%
<b>2008</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>2009</b>	\$0.00	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>\$641.94</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>0.00%</b>

**Table 41: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for CY2006 KACo President**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
No such expenditures were noted.				

As demonstrated in Table 42 below, of the 22 KACo credit cardholders, the summary analysis revealed that for the remaining 13 staff cardholder’s transactions 67.84 percent of the credit card transactions reviewed had an unclear business purposes, inadequate or no documentation, or were excessive. Note that in the examples of Credit Card Expenditures with Unclear Business Purpose, Inadequate Documentation, or Excessive Transactions for the all other KACo staff, there were many charges for alcohol, bars, restaurants, lodging, entertainment tickets, and flowers, some of which were made on behalf of others. The entire listing of all credit card charges considered to have no supporting documentation, inadequate documentation, an unclear business purpose, or was excessive can be found in Appendix 10.

**Table 42: Summary Analysis of Credit Card Transactions for All Other Employees Issued Cards**

<b>Fiscal Year</b>	<b>Total Credit Card Expenditures</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Credit Card Expenditures</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Credit Card Expenditures</b>
<b>2007</b>	\$66,738.74	\$26,275.45	39.37%	\$9,238.39	13.84%
<b>2008</b>	\$116,463.70	\$44,156.82	37.91%	\$21,828.76	18.74%
<b>2009</b>	\$526,022.81	\$141,242.56	26.85%	\$238,396.97	45.32%
<b>Total</b>	<b>\$709,225.25</b>	<b>\$211,674.83</b>	<b>29.85%</b>	<b>\$269,464.12</b>	<b>37.99%</b>



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**Table 43: Examples of Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for All Other Employees Issued Cards**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
7/12/2006	Casino Aztar - Cavanaugh's	Evansville, IN	\$313.75	restaurant - receipt not itemized (meal with 2 officials, their spouses, vendor, & staff member) (2006 KCJEA/KMCA Conference)
9/12/2006	Oasis Southwest Grill	Kuttawa, KY	\$228.34	restaurant - receipt not itemized (Ky Labor Management Conference; meal with official & spouse)
12/5/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,152.68	restaurant - receipt not itemized (meal with vendor)
12/7/2006	Good Spirits Liquors	Louisville, KY	\$216.92	liquor store - alcohol - receipt not itemized (hospitality suite)
12/24/2006	FTD - Caldwell County Florist	Princeton, KY	\$106.00	flowers - unknown
1/30/2007	Marriott Hotels	Lexington, KY	\$1,515.53	travel - lodging/restaurant
2/9/2007	Environmental Education Foundation	Gilbert, AZ	\$295.00	Unknown
3/8/2007	Casa Marina Resort Key West	Key West, FL	\$1,434.65	travel - lodging, food/bev
3/29/2007	Executive West Hotel	Louisville, KY	\$50.00	miscellaneous - conference bar shelf rental (2007 KPHA Conference)
4/3/2007	Freedom Scientific	Unknown	\$995.00	Unknown
4/13/2007	Liquor Barn	Louisville, KY	\$587.03	liquor store - alcohol (2007 KMCA Spring Meeting)
4/25/2007	Liquor Barn	Louisville, KY	\$691.23	liquor store - alcohol, food/bev (KIA to reimburse) (2007 Coroners Annual Meeting)
5/11/2007	Chateau on the Lake	Branson, MO	\$693.39	travel - lodging, food/bev, other (WC Board Meeting)
6/5/2007	American Bounty Restaurant	Owensboro, KY	\$90.20	restaurant (KY Jailers Conference)
6/5/2007	American Bounty Restaurant	Owensboro, KY	\$819.33	restaurant (KY Jailers Conference)
7/12/2007	Howl at the Moon	Louisville, KY	\$204.00	Bar - receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	Howl at the Moon	Louisville, KY	\$432.00	Bar - receipt not itemized (check signed at 1:47 am) (2007 KCJEA/KMCA Conference; with board member)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
7/12/2007	VSA @ Louisville Bats	Louisville, KY	\$16.50	unknown (2007 KCJEA/KMCA Conference)
7/13/2007	Angels Rockbar	Louisville, KY	\$52.00	Bar - receipt not itemized (check signed at 2:17 am) (2007 KCJEA/KMCA Conference)
7/16/2007	La Grotta Italian Ristorante	Richmond, VA	\$2,061.37	restaurant - receipt not itemized (2007 NACo Annual Conference; staff & board members)
7/16/2007	Museum of Confederacy	Richmond, VA	\$33.00	unknown (2007 NACo Annual Conference - for board member)
8/1/2007	Malone's Restaurant	Lexington, KY	\$536.06	restaurant (training)
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$29.25	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$77.00	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$717.51	restaurant - receipt not itemized (WC Board Meeting Next Day)
9/4/2007	Jimmie's Liquors	Owensboro, KY	\$454.36	liquor store - receipt not itemized (EMS Conference - Hospitality Suite)
9/12/2007	Howl at the Moon	Louisville, KY	\$170.50	Bar (2007 KY Sheriffs Conference)
10/3/2007	Woodford Reserve Bar & Grill	Louisville, KY (airport)	\$51.78	restaurant - receipt not itemized (RIMS Meeting)
10/5/2007	Tavern on the Green	New York, NY	\$390.94	restaurant - receipt not itemized (RIMS Meeting)
10/5/2007	EP Ventures	New York, NY	\$48.88	Miscellaneous - photography services - receipt not itemized (RIMS Meeting - photos from restaurant)
10/5/2007	Circle Line	New York, NY	\$36.00	entertainment - receipt not itemized (RIMS meeting - Statue of Liberty tour)
10/6/2007	Empire State Building	New York, NY	\$45.00	miscellaneous - 3 Tony's DVD (RIMS Meeting)
10/6/2007	EBS Online Tickets	New York, NY	\$385.00	entertainment - tickets (RIMS Meeting)
11/9/2007	Skywalker Communications	Indianapolis, IN	\$222.98	technology
11/14/2007	Holiday Inn	Frankfort, KY	\$286.41	restaurant - receipt not itemized ("election night food with official")
11/28/2007	Sheila Bayes Jewelers	Lexington, KY	\$402.80	gift - Watch (retirement gift)
11/30/2007	Village Florist	Richmond, KY	\$111.25	flowers - unknown

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/13/2007	Red Dot Liquor	Frankfort, KY	\$127.14	liquor store - alcohol (2007 Board Christmas Dinner/Meetings)
12/13/2007	Shopper Village Liquors, Inc.	Lexington, KY	\$41.98	liquor store (2007 Board Christmas Dinner/Meetings)
12/18/2007	Creative Stitches	Frankfort, KY	\$215.00	miscellaneous - KACo Replaced Jackets extras
2/22/2008	Holiday Inn	Frankfort, KY	\$1,397.13	travel - lodging, food/bev (Retirement Dinner for official; 15-25 people)
2/29/2008	Bella Pizza	Frankfort, KY	\$94.29	restaurant - receipt not itemized (Wellness Program)
3/6/2008	Ritz Carlton	Key Biscayne, FL	\$2,346.83	travel - lodging/restaurant (NELI Program)
4/9/2008	Dee Felice Café	Covington, KY	\$676.02	restaurant - receipt not itemized (Kenton County)
4/22/2008	Liquor Barn	Louisville, KY	\$206.72	liquor store - alcohol, food/bev (2008 Coroners Annual Meeting)
5/13/2008	Sandestin Golf & Beach Resort	Destin, FL	\$643.80	travel - Lodging, food/bev, Beach and Pool Service (2008 CSCA Annual Meeting)
5/14/2008	Jeff Ruby's	Louisville, KY	\$1,508.23	restaurant (RIMS Seminar)
5/14/2008	Jeff Ruby's	Louisville, KY	\$110.63	restaurant (RIMS Seminar)
6/9/2008	Montana Grille	Bowling Green, KY	\$892.43	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	440 Main Restaurant	Bowling Green, KY	\$237.24	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	440 Main Restaurant	Bowling Green, KY	\$660.75	restaurant - receipt not itemized (KY Jailers Conference)
6/19/2008	WKYT TV	Lexington, KY	\$2,425.00	Unknown
6/24/2008	Serafini	Frankfort, KY	\$276.06	restaurant - receipt not itemized ("dinner during special session")
6/25/2008	Serafini	Frankfort, KY	\$259.00	restaurant - receipt not itemized ("dinner during special session")
6/25/2008	Chuck's Wine and Spirits	Bowling Green, KY	\$182.24	liquor store - alcohol (COLI Training & KCJEA/KMCA Conference - Hospitality Suite)
7/6/2008	Sams Renewal	Unknown	\$35.00	miscellaneous - membership
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$21.00	food/bev, alcohol (2008 NACo Conference)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$35.50	food/bev, alcohol (2008 NACo Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$58.50	food/bev, alcohol (2008 NACo Conference)
7/18/2008	Lynn Blue Print/ SPL	Lexington, KY	\$21,579.00	Unknown
7/23/2008	Longhorn Steakhouse	Frankfort, KY	\$359.22	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
7/24/2008	Hyatt Regency	Lexington, KY	\$3,425.85	travel - lodging, food/bev, alcohol (\$476.25 alcohol)
7/30/2008	Kroger	Frankfort, KY	\$81.59	grocery store - food/bev (Juice, Soft Drinks, Tonic Water, Limes, Crackers, Party Tray)
7/30/2008	Red Dot Liquor	Frankfort, KY	\$208.80	liquor store - alcohol
8/1/2008	Holiday Inn	Frankfort, KY	\$1,100.00	travel - lodging/restaurant (Condo Rent)
8/6/2008	Howl at the Moon	Louisville, KY	\$287.50	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Howl at the Moon	Louisville, KY	\$16.00	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Howl at the Moon	Louisville, KY	\$238.00	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/19/2008	Galt House Hotel	Louisville, KY	\$5,294.10	restaurant - food/bev, alcohol - Reception/Open Bar (\$3900 alcohol; \$780 service charge) (2008 Governor's Local Issues Conference - Hospitality Suite)
8/19/2008	Four Point Sheraton Hotel	Lexington, KY	\$2,034.60	travel - lodging
9/10/2008	Maker's Mark Bourbon House & Lounge	Louisville, KY	\$1,997.16	restaurant - receipt not itemized (2008 Ky Sheriffs Conference; meal with 28 sheriffs & deputies and vendor)
9/13/2008	O' Rourke's Pub	Maysville, KY	\$132.00	restaurant - receipt not itemized (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$103.59	travel - lodging (Bear's Golf Scramble)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
9/21/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,076.71	restaurant - receipt not itemized (Ryder Cup; meal with board member and his 2 friends)
10/2/2008	Azur Restaurant	Lexington, KY	\$43.89	restaurant - receipt not itemized (Lunch with KLC President)
11/3/2008	Honey Baked Ham	Frankfort, KY	\$208.06	restaurant - food/bev (staff potluck on 10/31)
11/10/2008	STL Promotions	Berea, KY	\$4,785.00	Unknown
11/12/2008	Bankers Advertising	Iowa	\$1,565.60	Unknown
11/14/2008	Crown Plaza	Louisville, KY	\$10,444.16	travel - lodging, food/bev (47 rooms; \$672.13 food/alcohol) (Insurance Litigation Conference)
11/14/2008	Myron Manufacturing	Maywood, NJ	\$2,415.24	gifts - unknown ("business gifts")
11/18/2008	A La Lucie	Lexington, KY	\$1,559.42	restaurant - receipt not itemized (2008 KACo Conference)
11/21/2008	Penguin Dueling Piano Bar	Lexington, KY	\$566.50	Bar - receipt not itemized (2008 KACo Conference)
11/21/2008	Yesterday's Restaurant	Lexington, KY	\$539.03	restaurant - receipt not itemized (2008 KACo Conference)
11/21/2008	Penguin Dueling Piano Bar	Lexington, KY	\$207.00	Bar - receipt not itemized (2008 KACo Conference)
12/2/2008	Capital Plaza Hotel	Frankfort, KY	\$1,155.34	travel - lodging/restaurant (Condo Rent)
12/4/2008	Lexington Downtown Hotel	Lexington, KY	\$5,570.58	travel - lodging/restaurant (2008 KACo Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$1,431.32	travel - lodging/restaurant (SAWCA Conference)
12/8/2008	O' Charley's	Frankfort, KY	\$536.75	restaurant - food/bev (Monthly Staff Birthday Luncheon)
12/13/2008	Morton's - The Steakhouse	Nashville, TN	\$711.25	restaurant - receipt not itemized (meal with vendor)
1/9/2009	Hyatt Regency	Lexington, KY	\$1,906.15	travel - lodging/restaurant
1/26/2009	Holiday Inn Express & Suites	Frankfort, KY	\$939.95	travel - lodging
2/4/2009	Kroger	Frankfort, KY	\$21.16	grocery store - food/bev (2009 KCJEA Conference - bloody mary mix)
2/26/2009	Willard Intercontinental Hotel	Washington, DC	\$11,855.53	travel - lodging, food/bev, internet, long distance calls (2009 NCCAE Meeting)
3/10/2009	Host Communications	Lexington, KY	\$9,130.00	Miscellaneous - UK Media Buy
3/13/2009	Capital Plaza Hotel	Frankfort, KY	\$1,270.42	travel - lodging - rent

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**Analysis of Credit Card Expense and Reimbursement Transactions**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
3/18/2009	Willard Intercontinental Hotel	Washington, DC	\$22,917.12	travel - lodging, food/bev, internet, long distance phone, dry cleaning (11 rooms; \$2891.05 food/bev) (2009 NACo Legislative Conference)
4/4/2009	Liquor Barn	Louisville, KY	\$344.56	liquor store - alcohol (2009 KMCA Conference)
4/15/2009	UK Athletic Association Ticket Office	Lexington, KY	\$410.00	entertainment - 2 season football tickets
4/22/2009	Kroger	Louisville, KY	\$87.32	grocery store - alcohol (2009 KY Coroners Conference)
5/11/2009	Julie's	Frankfort, KY	\$46.50	flowers - floral arrangement, delivery charge (employee's new baby)

According to Table 44 below, approximately 8.70 percent of all other KACo staff's reimbursed transactions reviewed had no supporting documentation, unclear business purposes, inadequate documentation or were excessive. In the examples provided below, expense reimbursements included purchases for meals, alcohol, professional ballgames, and other entertainment. The entire listing of all credit card charges considered to have no supporting documentation, inadequate documentation, an unclear business purpose, or was excessive can be found in Appendix 10.

**Table 44: Summary Analysis of Reimbursements for All Other Employees Issued Cards**

Fiscal Year	Total Reimbursements	Unclear Business Purpose, Inadequate Documentation or Excessive	Percent of Total Reimbursements	No Supporting Documentation	Percent of Total Reimbursements
2007	\$48,639.93	\$2,933.49	6.03%	\$1,150.84	2.37%
2008	\$70,489.12	\$1,304.63	1.85%	\$1,464.59	2.08%
2009	\$102,677.90	\$9,646.54	9.39%	\$2,803.26	2.73%
<b>Total</b>	<b>\$221,806.95</b>	<b>\$13,884.66</b>	<b>6.26%</b>	<b>\$5,418.69</b>	<b>2.44%</b>

**Table 45: Examples of Reimbursements with an Unclear Business Purpose, Inadequate Documentation, Excessive, or No Supporting Documentation for All Other Employees Issued Cards**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
8/2/2006	Ponderosa and Unknown	Glasgow, KY; unknown	\$30.90	restaurant - receipt not adequate (county visits)
8/7/2006	Fazoli's	Frankfort, KY	\$28.50	restaurant - food/bev (lunch for auditors)
11/15/2006	Cracker Barrel	Shelbyville, KY	\$37.02	restaurant - food/bev (for IT staff)
4/11/2007	Jeff Ruby's	Louisville, KY	\$625.02	restaurant - receipt not itemized (2 employees, 1 vendor, 1 guest)

**Chapter 2**

**Analysis of Credit Card Expense and Reimbursement Transactions**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
4/29/2007	Arnaud's Restaurant	New Orleans, LA	\$143.33	restaurant - receipt not itemized (2 coworkers)
5/11/2007	Chateau On the Lake	Branson, MO	\$616.02	travel - lodging/restaurant
5/15/2007	Crowne Plaza	Lexington, KY	\$112.97	restaurant - receipt not itemized (meal with officials)
7/11/2007	Morton's	Louisville, KY	\$729.70	restaurant - receipt not itemized (2007 KCJEA/KMCA dinner)
7/12/2007	Louisville Bats	Louisville, KY	\$178.00	food/bev, alcohol (\$103.50 alcohol; KCJEA/KMCA outing to minor league baseball game)
9/21/2007	Acres of Land Winery	Richmond, KY	\$34.82	restaurant - food/bev
10/5/2007	Unknown	New York, NY	\$100.00	entertainment (RIMS Conference)
10/5/2007	Hanson Cab Ride	New York, NY	\$100.00	entertainment (Carriage Ride through Central Park)
10/5/2007	Unknown	New York, NY	\$100.00	entertainment - (RIMS)
4/10/2008	Montgomery Inn	Fort Mitchell, KY	\$148.50	restaurant - receipt not itemized (4 officials, 1 employee)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$51.75	food/bev, alcohol (\$26.75 alcohol) (4 officials, 2 employees at Kansas City Royals game) (2008 NACo Conference)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$82.25	food/bev, alcohol (\$66.75 alcohol) (4 officials, 1 employee at Kansas City Royals game) (2008 NACo Conference)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$5.00	merchandise - program (for an official) (2008 NACo Conference)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$42.00	Alcohol (\$42 alcohol) (4 officials, 1 guest, 1 employee at Kansas City Royals game) (2008 NACo Conference)
7/13/2008	KC Royals	Kansas City, MO	\$84.50	entertainment - 2 Tickets (2008 NACo Conference)
8/12/2008	Unknown	Unknown	\$143.75	restaurant (meet with vendor)
10/9/2008	Keeneland	Lexington, KY	\$748.60	unknown - receipt not itemized (with magistrates and commissioners)
11/18/2008	Unknown	Unknown	\$50.00	tips - Valet tip to drive 2 vans to dinner & back;
11/19/2008	Unknown	Unknown	\$50.00	tips - Valet tip to drive 2 vans to dinner & back;
11/19/2008	Yesterday's at the Hyatt	Lexington, KY	\$53.00	Alcohol - NO RECEIPT

**Chapter 2**

**Analysis of Credit Card Expense and Reimbursement Transactions**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/3/2008	Capital Grille	Naples, FL	\$2,336.62	restaurant - receipt not itemized (2008 SAWCA Conference dinner)
12/6/2008	Ritz Carlton	Naples, FL	\$1,030.60	travel - lodging, restaurant, golf - receipt not fully itemized ( 4 nights lodging for board member; \$58.98 golf; \$220.12 restaurant charges)
12/6/2008	Ritz Carlton	Naples, FL	\$2,046.12	travel - lodging, restaurant, golf, alcohol - receipt not fully itemized (4 nights lodging for employee; \$516.18 alcohol charges; \$89.72 recreation charges)
2/3/2009	Wal-Mart	Unknown	\$130.83	unknown - Hospitality at 2009 KCJEA Winter Meeting)
2/4/2009	Mr. Taxi	Lexington, KY	\$350.00	travel - "transportation for everyone to dinner"
2/5/2009	Shoppers Village Liquor	Lexington, KY	\$589.44	Alcohol (KIA Hospitality Room)
2/5/2009	Unknown	Unknown	\$50.00	tips (2009 KCJEA Conference Hospitality Room set up)
2/6/2009	Unknown	Unknown	\$20.00	tips (2009 KCJEA Conference Hospitality Room take down)
2/16/2009	Cliff Hagen's Steakhouse	Hazard, KY	\$239.91	restaurant - receipt not itemized
2/24/2009	Jr Food Store	Bowling Green, KY	\$9.49	Alcohol (12 pk bottles)
3/6/2009	Ruby Tuesdays	London, KY	\$150.00	restaurant - receipt not itemized (lunch with officials and vendor)
3/7/2009	US Airways	Unknown	\$55.00	travel - fees (luggage)
3/16/2009	Unknown	Unknown	\$103.55	travel - lodging (county visit)

As seen in Table 46, KACo staff members and board presidents used credit cards to make purchases totaling \$1,964,708.77 during the examination period of July 1, 2006 through June 30, 2009. Of that three-year total, \$598,768.97, or 30.48 percent, of total credit card expenditures was categorized as having inadequate documentation, an unclear business purpose, or being excessive in nature and \$804,227.53, or 40.93 percent, as having no documentation.



**Chapter 2**

**Analysis of Credit Card Expense and Reimbursement Transactions**

**Table 46: Summary Analysis of All Credit Card Transactions**

<b>Fiscal Year</b>	<b>Total Credit Card Expenditures</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Credit Card Expenditures</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Credit Card Expenditures</b>
<b>2007</b>	\$312,044.33	\$157,670.37	50.53%	\$102,780.53	32.94%
<b>2008</b>	\$550,297.35	\$159,362.56	28.96%	\$124,637.59	22.65%
<b>2009</b>	\$1,102,367.09	\$281,736.04	25.56%	\$576,809.41	52.32%
<b>Total</b>	<b>\$1,964,708.77</b>	<b>\$598,768.97</b>	<b>30.48%</b>	<b>\$804,227.53</b>	<b>40.93%</b>

Table 47 demonstrates the history of reimbursements over the same period for the same group of individuals. Of the \$285,069.79 three-year total, \$34,921.69, or 12.25 percent, of total reimbursement expenditures was categorized as having inadequate documentation, an unclear business purpose, or being excessive in nature and \$10,659.48, or 3.74 percent, as having no documentation.

**Table 47: Summary Analysis of All Reimbursements**

<b>Fiscal Year</b>	<b>Total Reimbursements</b>	<b>Unclear Business Purpose, Inadequate Documentation or Excessive</b>	<b>Percent of Total Reimbursements</b>	<b>No Supporting Documentation</b>	<b>Percent of Total Reimbursements</b>
<b>2007</b>	\$74,135.87	\$11,000.30	14.84%	\$2,572.73	3.47%
<b>2008</b>	\$88,725.35	\$7,535.77	8.49%	\$2,090.99	2.36%
<b>2009</b>	\$122,208.57	\$16,385.62	13.41%	\$5,995.76	4.91%
<b>Total</b>	<b>\$285,069.79</b>	<b>\$34,921.69</b>	<b>12.25%</b>	<b>\$10,659.48</b>	<b>3.74%</b>



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## Chapter 3

# Findings and Recommendations

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### Introduction to Chapter 3 Findings and Recommendations

The KACo Board has a fiduciary duty to the stakeholders of KACo, who include county governments, political subdivisions of the Commonwealth, and ultimately the taxpayers. The KACo Board is composed of locally elected government officials who were elected to their positions on the board to represent the membership of KACo and clients of KACo programs. In such a role, the board is responsible for ensuring KACo is operated in the best interests of these stakeholders. As an entity wholly designed to serve the public sector and deriving nearly all funds from government sources, KACo has the responsibility to ensure that the funds it expends are done so in a responsible and transparent manner. Based on the findings of this examination, KACo has not always expended funds in a manner that would best serve those who are initially funding KACo activities.

As reported in this examination, there were many charges made by certain KACo staff and past KACo Board Presidents, purportedly because they were believed to be necessary for the function and success of KACo. These expenditures resulted from the KACo Board's lack of control over certain purchases that were allowed using KACo funds. Expenses should be controlled through clearly stated policies conveyed to both staff and all board members, and through the monitoring and enforcement of those policies. The development of such policies indicates a thoughtful process on the part of the board concerning the types of expenses that are appropriate and necessary for KACo to carry out its business while also ensuring the effective use of stakeholders' funds.

As also seen in this report, many board members have benefited from the types of expenses that have been made in the past. Many of the lavish meals found in the expenditures included only board members and KACo staff. These typically included large bar expenses as well. Board presidents leaving office each year received expensive gifts. Out-of-state trips often included entertainment outings to shows and sporting events that not only involved board members, staff, but also spouses or guests.

The KACo Board has taken numerous steps recently as a result of public scrutiny to begin to achieve greater accountability. Those actions have included adopting new policies and procedures that can lead to stronger oversight. The recommendations in this examination will provide the KACo Board with the tools to further strengthen the organization.

## Findings and Recommendations

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**Finding 1: By allowing excessive spending, KACo strayed from its purpose of maximizing benefits to the counties and thus ultimately the taxpayers.**

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KACo was established to serve the counties of Kentucky, thus serving the greater population of taxpayers at-large. Though the organization’s Mission Statement speaks to providing the highest quality programs/services, the organization’s Mission Statement does not reflect a purpose of efficiently using its public funds to maximize the benefit provided to its members. KACo’s current, formal mission statement reads: “The Kentucky Association of Counties is dedicated to serving Kentucky’s counties by providing the highest quality programs/services and advocating legislative solutions for Kentucky’s counties both today and tomorrow.”

By all accounts, KACo has provided quality services and savings to the counties through its programs; however, KACo’s Mission Statement only focuses on the provision of quality services to counties and does not address providing these services in an efficient manner to maximize the benefit and return to the counties.

An organization could quite easily provide inefficient services with irresponsible spending, yet still provide high quality services. In some cases, an organization may even be able to provide high quality services for a lower price than the competition, while not necessarily operating the organization in a responsible and efficient manner. The money and energy expended on some board members and employees could and should have been invested in greater benefits to the counties and public agencies that are members of KACo.

The American Bar Association’s *Guidebook for Directors of Nonprofit Corporations, Second Edition*, states, “Any person serving or asked to serve as a director must ask: For what purpose is the corporation maintained? What is the constituency that it is serving? ... Defining the something and the somebody is a duty of every nonprofit board and every director.” This perspective speaks to the most basic element of an association, its mission, and to the board of directors’ obligation to establish, understand and fully act upon the mission.

***Recommendations***

The KACo Board should refocus its mission with an emphasis on operating for the greatest benefit to member counties and in a manner that demonstrates a responsibility in keeping with public expectations. In the pursuit of this mission, the behavior of its leaders, both volunteer and management, should reflect a constant commitment to the interests of the counties; the budget and the allocation of resources should be aligned with the interests of the counties; and policy making and other decisions should be carried out fully in the interest of counties. And in all of this KACo needs to recognize and be responsive to the responsibility it has through the counties to Kentucky’s taxpayers.

The KACo Board must consistently provide a proper and accountable example that will create a new culture within KACo where excess and inefficiencies are met with active and vocal opposition. An initial step leading to an improved culture would be the development of a strategic plan predicated on a mission devoted to maximizing benefit back to the counties. That mission and strategic plan should serve as a platform for policies, operational plans, and resource allocations that further the interests of the counties and their taxpayers.

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## Chapter 3

# Findings and Recommendations

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### **Introduction to Findings Related to KACo Excessive Spending**

This examination process has identified unmonitored and uncontrolled spending by the KACo and affiliated program boards, as well as KACo employees, resulting in expenditures for items, events, and activities that to a reasonable person have little or no relationship to KACo, its programs, and most importantly, its members. Instead, it appears that the purpose of many expenditures was to provide for the benefit and enjoyment of board members and staff.

Certain expenditures reviewed during this examination were identified as excessive, while others appeared to be an inefficient use of the association's funds. Because taxpayers, through their own county governments, are the point of origin of most of KACo's funds, findings of inefficiency are reported as well as those that are excessive.

This category of findings presents those expenditures reported to be either excessive or not relevant to KACo's operations. The expenditure information was compiled using statements and other documentation from KACo credit cards, direct reimbursements to staff, and direct payments to vendors. KACo officials may believe, and during interviews have stated their belief, that these types of expenditures are necessary to gain the attention and participation of local officials and to reward board members and staff. However, the public origin of these funds demands a much more transparent and higher level of accountability in how and why these funds are spent, and of greater relevance to the interests of the county members.

### **Finding 2: KACo paid \$219,144.89 for 77 restaurant charges, each costing over \$1,000.**

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Between July 1, 2006 and June 30, 2009, KACo paid a total of \$219,144.89 for 77 various restaurant charges that each cost over \$1,000. Each of these charges lacked sufficient documentation to demonstrate a clear business purpose for the meals. No records are kept by KACo to document who was in attendance or the business purpose of the meals. In many cases, there were either no receipts or documentation was not sufficient to provide any information other than the total amount of the meal. Due to the lack of documentation, it was not possible to determine whether the purchases were appropriate, reasonable, or necessary.

Further information regarding certain charges was obtained through interviews with staff and a calendar of events maintained for the former Executive Director. The following table provides examples of restaurant charges greater than \$1,000 and includes any additional information obtained during the examination.

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**Findings and Recommendations**

**Table 48: Sample Restaurant Charges**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/15/2006	Jeff Ruby's	Louisville, KY	\$9,881.33	Restaurant - banquet
8/7/2006	Mike Dikta's Restaurant	Chicago, IL	8,857.00	Restaurant - receipt not itemized (2006 NACo Conference)
12/20/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	8,161.20	Restaurant - receipt not itemized
11/19/2008	Sal's Italian Chophouse	Lexington, KY	7,237.44	Restaurant - receipt not itemized (2008 KACo Conference)
7/13/2008	Starker's Restaurant	Kansas City, MO	7,082.66	Restaurant - receipt not itemized (2008 NACo Conference)

Source: APA based on KACo charges to credit cards.

According to staff, these large meals were typically organized by the former Executive Director. They may have included local elected officials, legislators, vendors, KACo or other program board members, KACo staff, or any number of other guests. Rarely could staff recall everyone in attendance or the specific business conducted at the dinners, though the staff did state that business was discussed.

Without sufficient documentation of these various events, it is not possible to conduct a thorough review to fully determine whether these events were for necessary business events, for entertainment, or for other social purposes. It is also impossible to assert how many people were at the events, to determine the approximate cost per individual meal, or the amount of alcohol purchased. Due to the large amount of expenditures and the lack of documentation to support the activity, the transactions were classified as excessive.

***Recommendations***

We recommend the KACo Board and associated program boards develop a policy to require specific documentation accompany restaurant charges so that a review can ensure whether the expenditure was appropriate and reasonable for the operations of KACo. For example, expenditures should be accompanied by an itemized receipt, identifying the number or names of those attending an activity, and the specific business related purpose of the expenditure.

To the maximum extent possible, major meal expenditures should be planned in advance and be reflected in budget details.

## Findings and Recommendations

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**Finding 3: Tens of thousands of dollars of alcohol was purchased by KACo.**

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Alcohol consumption is commonplace at KACo events and during meals paid for by KACo. KACo's lax practices regarding entertainment, and often weak to non-existent expense documentation, present issues of excess, questionable expenditures and risk of liability in regard to alcohol purchases and consumption.

The examination of credit card transactions, business expense reimbursements, and direct payments to vendors for the period July 1, 2006 through June 30, 2009, identified over \$43,000 in alcohol purchases. Many alcohol purchases accompanied meals, while other purchases were for conference hospitality suites, golf outings, and other events. KACo employees explained that the purchase of alcohol was often associated with entertaining board members, public officials, and business associates. Employees also drank at these events and stated that it was acceptable as long as they were not intoxicated.

According to information provided through staff interviews and considering transactions having no supporting documentation, we strongly believe the \$43,000 amount is significantly lower than the actual total expended on alcohol during the three-year period. A complete analysis of alcohol purchases could not be performed because over \$1,157,863 of credit card and business expense reimbursement transactions either had no supporting documentation or lacked detailed receipts.

According to those interviewed, hospitality suites were routinely sponsored by KACo at conferences of affiliate organizations. In some instances, the purchase of alcohol for the hospitality suites was incurred by KIA, the for-profit wholly owned subsidiary of KACo. Between fiscal years 2007 and 2009, KIA incurred a total direct expense of \$18,654.08 for the purchase of alcohol from a local liquor store. According to KACo General Counsel, KIA may have incurred the alcohol expense because the expense could be a tax deduction for the organization.

On August 18, 2008, at the 2008 Governor's Local Issue Conference in Louisville, Kentucky, the charge for the hospitality suite was \$5,294.10. Of that \$5,294.10 charge, \$3,900, or over 74 percent was for alcohol provided through an open bar.

We also found that alcohol was routinely purchased at a local country club by the former Executive Director and he was subsequently reimbursed for the expenditures. The supporting documentation from the country club documented the amount attributable to membership fees, food, green fees, cart fees, pro-shop purchases, beer, wine, and liquor. In total, for the period examined, the former Executive Director was reimbursed \$2,165.62 for beer, wine, and liquor purchased at the country club. The time of day the expenses were made, the business purpose, or the identity of the person(s) who consumed the alcohol was not provided.

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The former Executive Director and four other KACo employees received expense reimbursements for alcohol. The Assistant Director of Insurance received a \$2,046.12 reimbursement for meals and drinks associated with the 2008 Southern Association of Workers Comp Administrators (SAWCA) conference in Naples, Florida. The \$2,046.12 total included over \$500 in alcohol. No documentation was submitted to identify the number of people at the meal.

In reviewing credit card expenditures, 10 dinners that were each over \$1,000 had sufficient documentation to identify that alcohol was included in the meal. The alcohol alone purchased for these dinners was over \$5,600.

As stated previously, because the vast number of transactions were not supported with adequate documentation, it was impossible for auditors to determine the actual total amount of alcohol purchased. During an interview with one staff cardholder, an inquiry was made regarding the purpose of a \$1,076.71 meal on September 21, 2008. According to the employee, the meal was initiated, after the Ryder Cup, by a former Board President. The cardholder recalled that the former Board President asked him to go out with him and two other individuals. The cardholder did not know the other individuals, but thought they were from the former Board President's county. The cardholder recalled the meal included an expensive bottle of wine and that the cardholder was given the bill for the meal. The cardholder stated that he was surprised by the cost of the bill, considering the small size of their party.

Documentation of credit card purchases illustrated that employees were also incurring bar tabs on behalf of officials attending various conferences or events. Between July 12, 2007 and July 14, 2007, two KACo credit cardholders had bar tabs totaling \$1,079.00 at two bars in Louisville, Kentucky. The various charges were made between 12:52 a.m. and 2:17 a.m. The expenditures coincided with the 2007 Kentucky County Judge Executive Association/Kentucky Magistrates and Commissioners Conference. Further, in one night, on August 6, 2008, while attending the 2008 Governor's Local Issues Conference, three KACo cardholders incurred a total expense of \$556.50 at a dueling piano bar.

KACo did not have a specific policy to address the purchase of alcohol. As of September 30, 2009, the KACo policy for employee meals states, "[a]lcohol should not be consumed during the business day (8:00a.m.-4:30 p.m.) meals." Prior to that, the employee handbook referenced the use of alcohol under Guidelines for Appropriate Conduct. Specifically the policy stated, "[u]sing alcoholic beverages on KACo property or using alcoholic beverages while engaged in KACo business off KACo's premises, except where authorized" is a type "of behavior and conduct that KACo considers inappropriate."

While the previous policy offered some guidelines for the use of alcohol by employees, the existing policies are vague and provide no specific guidance regarding dinners, events and social outings. The only guidance provided to cardholders, in the new policies adopted on September 30, 2009, is within the



Meeting and Group Functions With KACo Guests policy, which states, “[e]xecutive Management and certain other employees\* or employees receiving prior written approval from the Executive Management will be reimbursed for reasonable business expenses incurred in meetings with business associates, clients or potential clients of KACo.” The policy further states, “[i]t is the responsibility of each employee to use good judgment to ensure that meeting expenses are budgetarily sound and are compatible with the goodwill of KACo.”

The KACo policy should provide more objective, definitive guidance and not simply state, “[i]t is the responsibility of each employee to use good judgment to ensure that meeting expenses are budgetarily sound and are compatible with the goodwill of KACo.” The propriety of any expenditure should not solely depend on the discretion of the KACo employee.

Additionally, the consumption of alcohol represents a liability risk to those who consume it and to organizations that provide it. This risk stems from the possibility of injury to members, employees, or third parties resulting from alcohol consumption. Mitigating this risk is not addressed directly or indirectly in previous or current KACo policy.

Though new policies need to be adopted to fully address findings detailed in this report, KACo must create a new organizational culture that focuses on its purpose, programs, and to provide efficient service to its members.

***Recommendations***

We recommend the board adopt a stringent policy regarding the allowable use of alcohol and that the policy should be rigorously enforced. KACo’s “Employee Handbook” considers inappropriate employee behavior to include; “Using alcoholic beverages on KACo property or using alcoholic beverages while engaged in KACo business off KACo’s premises, except where authorized.” Additional guidance is needed to control these expenditures. We recommend the policy include, but not be limited to, an overall statement that applies to both board members and staff; the rationale and reasoning for the purchase of alcohol at KACo events and meals; KACo venues at which alcohol consumption is or is not permissible; specific requirements and prohibitions that serve to limit liability risks associated with providing and consuming alcohol; and any other policies that serve to clearly and definitively establish parameters regarding KACo providing alcohol and the consumption of it by board members, members, guests, and employees.

We also recommend policy stipulations be considered as a means of limiting liability including limiting the quantity and duration of alcohol service, prohibiting KACo employees or members from serving alcohol at KACo events and requiring instead the use of professional bartenders, providing bartenders with written instructions prohibiting them from serving alcohol to someone who is inebriated, prohibiting self-service with respect to alcohol, etc. Such policies should be fully researched in order to identify a comprehensive set of guidelines to limit liability.

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## Findings and Recommendations

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**Finding 4: KACo  
Spent Over  
\$28,700 to  
purchase tickets.**

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While examining KACo credit card statements and direct vendor payments from KACo and its programs, we identified over \$28,700 in entertainment ticket purchases and payments to ticket vendors. Through interviews and the review of documentation, we understand these tickets were purchased for a variety of events, including a professional baseball game, university football and basketball games, and other entertainment venues.

In 2009, CIC made an \$8,600 expenditure to pay an individual for season university basketball tickets. As we understand through discussions with KACo staff and Executive Management, the former Executive Director directed an employee to find the season tickets. Upon indentifying an individual willing to sell his season tickets, the Director of Financial Services directed the accounting staff to write a check to this individual for \$8,600 per a request from the former Executive Director. No documentation was submitted to accounting to support this payment.

On January 9, 2009, the accounting staff member attempted to gather information regarding this \$8,600 expenditure believing that the purpose of the expenditure was for corporate entertainment and would be considered non-employee compensation and as such would require a 1099 to be issued to that individual. The staff member contacted the Director of Financial Services to gather personal information such as a social security number and an address to complete a 1099 for the person who sold the basketball tickets. Initially, the Director of Financial Services was unable to provide an explanation for the expenditure other than the former Executive Director had requested him to sign the check and that he would speak with the former Executive Director regarding the expenditure. Later, the Director of Financial Services told the accounting staff member that a 1099 was not needed for this expenditure.

In discussing this matter with the Director of Insurance, he was initially unaware of the expenditure, but he discussed the matter with the Director of Financial Services and determined that the expenditure was for the purchase of six season university basketball tickets. We made inquiries to the KACo General Counsel regarding the ultimate use and distribution of these tickets. According to KACo General Counsel, he himself had on one occasion last year used a couple of the basketball tickets. He stated that he already had tickets to a basketball game and that on the day of the game the Deputy Executive Director told him that KACo had tickets no one was going to use and that the KACo General Counsel could have them. The KACo General Counsel recalled that the former Executive Director was out of the office that day and he and the Deputy Executive Director retrieved the tickets from the former Executive Director's office. The KACo General Counsel was not aware of who used the remaining basketball tickets.

On August 9, 2007, a \$406 purchase was made on the credit card of the former Executive Director from the university athletic association ticket office. The transaction had no supporting documentation or explanation for the purchase. On April 2, 2008, a \$401 purchase was made on the credit card of the former Executive Director to the same university athletic association ticket office, supported by a

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receipt which referred to the 2008 home football games. Then on April 15, 2009, a \$410 purchase was made on the credit card of the Financial Manager to the same athletic association ticket office, supported by a receipt detailing that purchase as four tickets in the end zone. Per KACo General Counsel, the 2009 season football tickets purchased by KACo were subsequently purchased by the KACo Board President after the Kentucky Department of Insurance raised the issue of KACo giving tickets to county officials.

Because the other two purchases were similar in amount and corresponded to the same vendor, we believe all three charges were for the purchase of season football tickets. As such, it appears KACo spent \$1,217 for season football tickets. Again, while attempting to understand the ultimate use and distribution of these tickets, we discussed the matter with KACo General Counsel. He again acknowledged that he had personally used the tickets for one game. He thought he used these in 2007 and that the former Executive Director gave the tickets to him. He stated that the former Executive Director usually kept the tickets in his desk. The KACo General Counsel was not aware of who used the remaining football tickets.

In addition to purchasing season football tickets, KACo also received eight season football tickets through its annual advertising efforts during university football games. There is no documentation to identify who used these tickets or how the tickets benefited the organization. (See Finding 13 on page 74 related to advertising.)

As we performed this examination, we learned through various interviews that tickets would also be purchased for outings with vendors such as entertaining its re-insurance company at the Kentucky Derby. In addition, KACo and its programs purchased tickets on behalf of its various boards for board members to attend local horse races, other sporting events such as the Ryder Cup, and shows while attending conferences or meetings.

On December 1, 2008, the Director of Financial Services incurred a credit card charge of \$1,814.00 for 13 tickets for the December 10, 2008, Radio City Christmas Spectacular. The tickets were purchased to provide entertainment for the five CoLT board members while in New York for a bond closing. As we understand through our interview with the Director of Financial Services, the spouses or companions of board members also attended the entertainment as they were considered guests of KACo. Further, KACo employees accompanied Board members to these events as they were traveling together on the out-of-state trip.

These ticket purchases by KACo appear to be purely for entertainment purposes and provided no benefit to KACo, its membership, and the counties and the taxpayers they ultimately serve. KACo should refocus attention on using its funds to provide the best value, products, and service to meet the needs of its membership.

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**Recommendations** KACo should discontinue the purchase of tickets solely for the entertainment of board members, staff, spouses, or guests.

(See Finding 19 on page 86 for additional recommendations.)

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**Finding 5: The cost for out-of-state conferences, meetings, and other related charges for board members, staff, and spouses was excessive.**

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Each year KACo employees, including Executive Management, travel to several conferences, meetings, and trainings with KACo and program Board members. The costs associated with these trips are significant and often include entertainment and expensive meals. Also, the potential exists that an excessive number of KACo or program representatives attend the conferences or other meetings.

One example of this type of spending was the December 2008 bond closing in New York. The full CoLT Board was invited to attend, along with the Director of Financial Services, the Assistant Director of Financial Services, a KACo employee, and the former KACo Executive Director. In addition to KACo and CoLT representatives, spouses or companions were allowed to attend; however, the KACo and CoLT representatives must reimburse KACo for airfare of the spouse or companion. According to those interviewed, the meals and entertainment costs for a spouse or companion would be incurred by KACo if they went out as a group because the spouse or companion would be considered a guest of KACo.

According to KACo's records, 11 people traveled to the bond closing in New York on December 9, 2008 through December 11, 2008. The three day trip cost KACo, not including the airfare, baggage, and flight insurances for the three companions, approximately \$19,700 dollars. Of the \$19,700 trip total, \$3,014.55 was spent on meals, \$2,082.25 was expended for entertainment and photos, and \$8,549.07 was spent on lodging for eight hotel rooms for two nights, each costing \$429 a night, before taxes.

On the second night of the December 2008 bond closing, KACo representatives and their guests attended the Radio City Christmas Spectacular. The tickets were purchased over a week prior to the trip. In total, KACo spent \$1,814 for 13 tickets, which on average is \$139 a ticket. The purpose of the show was purely for entertainment.

According to the Director of Financial Services, all CoLT Board members are encouraged to attend the bond closings. He stated only two board members can sign paperwork for the bond closing; however, the CoLT Board, as a whole, is ultimately approving the bonding decision.

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In addition to excessive hotel room rates, expensive meals and entertainment, it appears the number of individuals attending is much greater than necessary. In addition, KACo and its programs incurred expenses for spouses or companions when accompanying KACo and its program Boards on these trips. This type of spending, especially for spouses, had no benefit to the membership of KACo.

Another example of this type of excessive spending was the October 2007 Risk and Insurance Management Society (RIMS) training for chapter officials in New York. Attending this trip were two KACo employees, the former Executive Director and a Workers Compensation (WC) Board member. Excluding airfare and baggage and flight insurances, the cost of the trip was approximately \$13,700, with approximately \$4,864 of the \$13,700 for hotel accommodations.

Both KACo employees present on this trip were local RIMS chapter officials and as such it was necessary for them to attend this training. The necessity for the former Executive Director and WC Board member to attend is unknown.

The remaining costs associated with the New York trip included, but was not limited to, a sight-seeing bus tour, a visit to the Empire State Building and the Statue of Liberty, a carriage ride through Central Park, limo and bus rides, and the purchase of three narration DVDs related to the Empire State Building. According to the employee whose card was used to purchase the DVDs, the former Executive Director requested the purchase be made.

Again, the purpose of these types of expenditures appears to be for entertainment only and did not benefit the KACo membership.

Yet another example involved the 2008 NACo Conference in Washington D.C. Between February 29, 2008 and March 4, 2008, KACo representatives attended the 2008 NACo Conference in Washington D.C. The total cost of the trip was \$32,267.18, which includes \$3,676.23 in airfare for two KACo employees and four KACo Board members.

The hotel expense included \$11,545 for lodging at a rate of \$454 a night plus tax, \$1,118.96 for a hotel restaurant, and a \$10,105.77 attrition charge. The attrition charge was incurred as a result of KACo booking more rooms than they actually used during the conference.

According to the contract between KACo and the hotel, KACo had until January 29, 2008, to confirm the name, arrival, and departure dates of guests. After 5:00 p.m. on January 29, 2008, those rooms not confirmed by KACo would “be released back into general inventory for the hotel to resell.”

The contract between KACo and the hotel stipulates that attrition charges would be incurred by KACo in the event that KACo “picks-up” less than 85 percent of contracted room revenue. A total of five rooms was booked for February 29, 2008,

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while 11 rooms were booked for the remaining four nights. In total, KACo picked up only about 43 percent of the expected hotel revenue; as such, the attrition rate was applied.

**Recommendations** We recommend the KACo Board and its program boards establish a detailed policy to guide employee and board member travel. The policy should require careful consideration of the benefit each person attending will provide to the organization and its membership.

We recommend that the KACo Board and its program boards develop a policy regarding entertainment that provides specific guidelines to board members and staff.

We further recommend travel, entertainment, meals and other costs for spouses and companions not be paid by KACo or its program boards.

We recommend KACo and its program boards or relevant subcommittees receive a written report of the total cost of out-of-state trips taken by board members and staff. The total costs should be sufficiently detailed to clearly identify the costs associated with meals, lodging, transportation and entertainment.

(See Finding 19 on page 86 for further recommendations.)

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**Finding 6: KACo hosted expensive meals drawing members from an affiliate conference banquet when the cost of the meal was already paid.**

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KACo Board Members and other Kentucky county officials attend various conferences to obtain training hours and to represent their constituency. The counties often incur the official's conference costs, including the costs for travel, lodging and conference fees, which may include one or more banquet meals. During the examination period, we identified that on at least one occasion KACo representatives incurred the cost of an expensive dinner on the same night as a pre-paid banquet meal where the Kentucky Governor was the speaker.

On February 7, 2009, at the Kentucky County Judge Executive Association (KCJEA) Winter Conference, we identified \$3,107.49 in restaurant charges on the guest folio of three KACo employees. On that same date, at 7:00 p.m., the KCJEA scheduled its annual dinner with the Governor as the speaker. We understand from KCJEA, that attendees were to receive training hours for the Governor's address at KCJEA.

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According to the employee, certain attendees expressed to KACo employees that they did not wish to attend the banquet. KACo then took the attendees to dinner at the hotel restaurant. The meals and beverages cost KACo \$1,780.09; however, there were two additional charges of \$207.27 and \$179.09, which the employee stated were for alcohol purchases at the bar. The employee remembered that approximately 18 to 20 individuals were present for the KACo meal.

In addition, documentation was located in KACo's records that supported a charge to another KACo employee's room for \$218.47 on that same date. A handwritten note on the back of the receipt indicated that the dinner charge was for county officials, while the printed receipt indicated that the meal began at 7:29 p.m. and the invoice was paid at 9:10 p.m., which coincided with the 7:00 p.m. KCJEA dinner.

In total, we were able to confirm \$2,384.92 of KACo funds were used to entertain conference attendees on the same night as the conference's annual dinner. Through the conference fee, county funds were used to pay for a meal which was not eaten by those attending the KACo dinner. In addition, the officials who did not attend the Governor's speech should not have received training hours for that event.

Through discussion with KCJEA, we understand that just before the 2008 KCJEA Summer Conference, the KCJEA President had submitted a letter to its associate membership, which includes KACo, requesting that they "refrain from hosting off-site dinner parties which are in direct conflict with scheduled conference events and also urge officials to attend all scheduled functions."

The Deputy Executive Director and General Counsel were not familiar with a letter from any association regarding this matter; however, both were aware that concerns were expressed in the past to KACo representatives. The Deputy Executive Director acknowledged that off-site dinner parties had occurred on nights of affiliate conference events, but he believed that the practice was discontinued years ago.

KACo initiated an unnecessary and wasteful expense by having a dinner party for those who were already committed to attend a meal through the fee for another conference. KACo should take every opportunity to support the activity of its affiliate organizations and use its funds to better serve and benefit the mission of the organization and the taxpayer.

### ***Recommendations***

We recommend the KACo Board establish a policy to formally eliminate the practice of off-site dinner parties or other outings that conflict with activities of an affiliate's conference events.

We recommend KACo avoid incurring duplicate and therefore wasteful costs where those costs have already been paid through the conference registration fees or other payments.

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**Finding 7: Adult Entertainment charges were found on KACo credit cards.**

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On May 16, 2007, during the 2007 Annual Spring Conference of Southern County Associations (CSCA), a \$270 charge for an escort service was placed on the KACo credit card of the former Executive Director. Eight months later on February 7, 2008, during the 26<sup>th</sup> Annual Kentucky County Judge/Executive Association (KCJEA) Conference, a \$175.00 charge to the same escort service company was placed on the KACo credit card of the former Board President whose term ended in November 2008.

In addition to escort services, four charges at two different strip clubs were identified on the KACo credit card of the former Board President. Three of these four charges, totaling \$277.00, were made on January 8, 2008, while the fourth and final charge of \$168.25 was made on February 21, 2008.

In total, \$890.25 in adult entertainment charges were identified on the KACo credit cards issued to two key KACo leaders during the time the charges were made. Both cardholders publically denied knowledge of these charges; however, until July 2009, neither cardholder formally disputed the charges with the credit card banking institution. Because the lapse of time exceeded one year between the initial charges placed on the credit cards and when the cardholders disputed the charges, the bank had no documentation available to review and, therefore, would not reverse the charges.

In conducting this examination, we made inquiries into these adult entertainment charges to confirm whether the charges were made by the cardholders. Further, we discussed the charges with representatives of the bank that issued the charge cards, as well as interviewed business owners or other representatives from the three vendors. We obtained documentation from two vendors that supported five of the six credit card charges. No vendor documentation was available for one strip club charge totaling \$168.25.

According to documentation obtained by this office, auditors found evidence to support that the escort charges were incurred by the cardholders. Each of the charges was supported by a receipt including the credit card information and an individual cardholder's signature. An employee of KACo stated that when the former Executive Director would sign a credit card receipt that the card was routinely placed on the receipt where the signature was to be made causing the signature to be written in a straight-edged line. The signature on the receipt with the name of the former Executive Director appears to follow this description.

In addition to the credit card receipts associated with the escort charges, we also obtained a copy of the contracts for the escort services provided, which detail the cardholders' names, home addresses, and Identification Card (ID) information, such as the cardholders' birthday and a driver's license or a photo ID number issued by the Kentucky Transportation Cabinet. We independently verified by contacting the Kentucky Transportation Cabinet that the recorded ID numbers agree to the individual cardholders.



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The signed contracts also included, among other information, the time the service was provided, the amount paid including tips, a reference to the KACo credit card numbers, and the “Location of Performance.” In both instances, the “Location of Performance” agreed to the room number of the two cardholders attending the conferences identified above. In addition, we were able to obtain phone records from the hotel where the 2008 KCJEA conference was held that documented the phone call to the escort service for the charge placed on the former Board President’s credit card was made at 1:53 a.m. from the room of the former Board President. According to the escort services contract, the service was provided at 2:33 a.m. See the contracts and credit card receipts for the escort service transactions totaling \$445 at Exhibits 1 and 2.

In examining the strip club charges incurred on January 8, 2008, on the KACo credit card provided to the former Board President, we contacted and spoke with the business owner. The owner provided our office with copies of the original receipts and explained the process employees followed to verify the credit card is actually presented by the cardholder.

According to the club business owner, employees view the individual’s driver’s license and record information from the license on the back of the receipt. The owner stated that they have to confirm the cardholder’s identity because the business on occasion had individuals deny placing charges on their card; however, by recording the individual’s license and other information the business reduced the risk of that occurring.

The driver’s license information for the cardholder was recorded on the back of a single receipt, the ID information recorded on the receipt was identical to the information included on the escort services contract which we verified is associated with the former Board President. (See receipts at Exhibit 3.) According to information obtained from the club owner, the receipts from the strip club documented the purchase of alcohol, two lap dances, and tips that were provided.

Documentation for the final \$168.25 strip club charge was not available as the business had recently changed ownership and information from 2008 was not provided to the new owner.

In July 2009, both the former Executive Director and the former Board President each submitted a letter along with a personal check reimbursing KACo for the adult entertainment charges placed on their KACo issued credit cards. (See letters at Exhibits 4 and 5.)

Under no circumstance is it appropriate for a county association’s funds to be used for adult entertainment.

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**Recommendations** We strongly recommend the KACo Board analyze its current operations and determine the areas where credit card usage would best benefit the association. This should include reviewing the need for the Board President to be assigned a card.

We recommend the KACo Board establish a credit card policy that requires a thorough review of all credit card statements by someone other than the cardholder to ensure charges are reasonable, necessary and appropriate. The card charges must be accompanied by detailed documentation for the charge to be paid by KACo and should use a standard expense form developed by KACo.

If the Board continues to provide a credit card to the Executive Director, we recommend the KACo Board specify what Board member or committee will be responsible to review the credit card statements of the Executive Director on a monthly basis. Furthermore, if the board continues to provide a credit card to the Board President, we recommend those credit card statements be reviewed monthly by KACo General Counsel.

Further, regardless of how a payment is made, the use of KACo funds for adult entertainment should never be tolerated.

(For additional recommendations regarding credit card oversight and expenditure review see Finding 18 on page 83, and for additional recommendations regarding acceptable use, see Finding 19 on page 86.)

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**Finding 8: KACo paid \$11,593.77 for staff birthday meals in a three-year period.**

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The examination of credit card transactions for the period July 1, 2006 through June 30, 2009, identified \$11,593.77 paid for staff birthday meals. Based on interviews with KACo staff, a birthday luncheon was usually held each month. An invitation was sent by email to staff stating date, time, and location of the meal. Staff birthday meals were generally approved by the former Executive Director.

**Table 49: KACo Staff Birthday Meal Expenditures**

<b>Fiscal Year</b>	<b>Cost of Birthday Meals</b>
<b>2007</b>	\$3,048.05
<b>2008</b>	3,877.05
<b>2009</b>	4,668.67
<b>Total</b>	<b>\$11,593.77</b>

These meals are personal in nature, provide no benefit to KACo members, and are not a necessary business expense.

**Recommendations** We recommend that KACo stop funding birthday meals for its staff.

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**Finding 9: KACo spent \$48,426 on two annual Christmas dinners and associated board meetings.**

The KACo Board meets on a quarterly basis and all program boards meet at least quarterly. Since fiscal year 2007, most of these boards have scheduled their December meetings on the same day and hold a joint Christmas dinner that includes board members and spouses, KACo staff and spouses, and a small number of vendors. A review of KACo credit card expenses and direct payments to vendors, for 2007 and 2008, identified a two year total of \$48,426.00 for meals, drinks, lodging, and tour bus transportation related to the Christmas dinners and the accompanying board meetings. Board meetings were held during the day at a Lexington, Kentucky hotel. Board members, staff, and their guests were then driven to Spindletop Hall by tour bus to attend the Christmas dinner. Busses rented by KACo were also available to take attendees back from the dinner to the hotel at the end of the event.

The boards are required to meet and it was proper for KACo to pay the travel expenses incurred by board members; however, the additional expenses incurred during these events are examples of the excessive personal benefits received by those board members, staff, and others that attended. There appears to be no business purpose to justify the significant amount of expenditures made for these events designed solely for the entertainment of those associated with KACo.

The following is an accounting of the costs incurred during the two Christmas dinners and board meetings. The mileage or other payments that would be paid to board members to attend regular board meetings that are typically held in Frankfort are not included in the totals below.

*December 2007*

On average, the board meetings held on December 13, 2007, lasted approximately 33 minutes, but KALF and CIC were not included in this average because KALF did not actually meet until six days later and there is no documentation indicating CIC met that month. The following table provides meeting times for each board.

**Table 50: Board Meetings - December 13, 2007**

<b>Meeting Date</b>	<b>Board</b>	<b>Start Time</b>	<b>End Time</b>	<b>Meeting Time/ Minutes</b>
12/13/2007	CIC- A meeting was not held on this date.			
12/13/2007	CoLT	3:04 pm	3:18 pm	14
12/13/2007	KACo	4:25 pm	5:00 pm	35
12/13/2007	KACo Executive Committee	3:20 pm	4:16 pm	56
12/13/2007	KARP	2:05 pm	2:55 pm	50
12/13/2007	KALF - A KALF meeting was held December 19 <sup>th</sup> in Frankfort.			
12/13/2007	KIA	5:10 pm	Unknown	
12/13/2007	UI	2:35 pm	3:05 pm	30
12/13/2007	WC	2:06 pm	2:21 pm	15
<b>Average Meeting Time in Minutes</b>				<b>33.33</b>

Source: APA based on KACo Board and program board minutes.

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For these brief meetings, KACo spent \$23,112.36 on lodging, alcohol, a dinner, and transportation to and from the hotel. The hotel provided 30 king nonsmoking rooms for KACo, Thursday, December 13, 2007. During regular board meetings, many board members drive home and do not stay overnight when they attend board meetings in Frankfort and most staff do not require lodging. Documentation shows that Spindletop Hall was to provide a sit-down dinner for 150 guests. KACo paid \$16,769.71 for the meal, or approximately \$111 per person. This is above what would normally be expected for meal costs associated with a board meeting.

**Table 51: December 13, 2007 Christmas Party and Related Costs**

<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
Embassy Suites	Restaurant - Alcohol	\$40.00
Red Dot Liquor	Liquor store - Alcohol	127.14
Shopper Village Liquors, Inc.	Liquor store	41.98
Ventourus, LTD	Transportation	575.00
Spindletop Hall, Inc	2007 Christmas Dinner	16,769.71
Embassy Suites	Lodging for board members	5,558.53
<b>Total</b>		<b>\$23,112.36</b>

Source: APA based on KACo credit card and vendor payment documents.

*December 17, 2008* The average board meeting on December 17, 2008 lasted approximately 41 minutes, but KARP and CIC are not included in this amount since neither met that month. The following table provides meeting times for each board.

**Table 52: Board Meetings - December 17, 2008**

<b>Date</b>	<b>Board</b>	<b>Start Time</b>	<b>End Time</b>	<b>Meeting Time/ Minutes</b>
12/17/2008	CIC - A meeting was not held on this date.			
12/17/2008	CoLT	1:10 pm	2:00 pm	50
12/17/2008	KACo	4:15 pm	Unknown	
12/17/2008	KACo Executive Committee	3:05 pm	4:00 pm	55
12/17/2008	KARP - A KARP meeting was not held December 17, 2008.			
12/17/2008	KALF	2:10 pm	2:55 pm	45
12/17/2008	KIA	5:05 pm	Unknown	
12/17/2008	UI	2:10 pm	2:51 pm	41
12/17/2008	WC	2:10 pm	2:25 pm	15
<b>Average Meeting Time in Minutes</b>				<b>41.2</b>

Source: APA based on KACo Board and program board minutes.

For these short meetings, KACo spent \$25,313 on lodging, various smaller meals, one large group dinner, and transportation to and from the hotel. The hotel provided 30 king nonsmoking rooms for KACo, Wednesday, December 17, 2008. However, during regular board meetings, many board members drive home and do

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not stay overnight when they attend board meetings in Frankfort, and most staff do not require any lodging. Documentation shows that Spindletop Hall was to provide a buffet style dinner for 150 guests for a cost of \$17,340.96, or an average of \$116 per person.

**Table 53: December 17, 2008 Christmas Party and Related Costs**

<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
Blue Grass Tours	Transportation	\$100.00
Blue Grass Tours	Transportation	480.00
Paper Direct	Party invitations to Spindletop	39.94
Cracker Barrel	Restaurant	54.79
Cracker Barrel	Restaurant	141.52
Embassy Suites	Restaurant	48.00
Embassy Suites	Restaurant	40.88
Embassy Suites	Restaurant	16.85
Furlongs - A Louisiana Restaurant	Restaurant	196.04
Malibu Pub and Grill	Restaurant	31.50
Shining	Entertainment	500.00
Embassy Suites	Lodging and meals for board members	6,323.16
Spindletop Hall, Inc	2008 Christmas Dinner	17,340.96
<b>Total</b>		<b>\$25,313.64</b>

Source: APA based on KACo credit card and vendor payment documents.

While it should be expected that board members be reimbursed for costs incurred when serving on the KACo and program boards, excessive or lavish meals should not be purchased using KACo or program funds.

**Recommendations**

We recommend that, in the context of the new policy to be developed governing entertainment, KACo and its program boards review the cost of their Christmas dinners or other lavish events solely for the entertainment of board members and staff. (For additional recommendations see Finding 19 on page 86.)

**Finding 10: KACo purchased gifts totaling \$7,262 for staff Christmas parties over three years.**

Between December 2006 and December 2008, KACo purchased gifts totaling \$7,262 for KACo staff. The gifts were purchased by the former Executive Director using his KACo credit card and given as part of a staff Christmas party and potluck held at the KACo offices in Frankfort. According to staff, these gifts were considered their Christmas bonus. The following table provides the costs, identified during the examination period, of the staff Christmas gifts.

**Table 54: KACo Expenditures for Staff Christmas Gifts December 2006 – December 2008**

<b>Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>Total Expenses</b>	<b>\$1,979</b>	<b>\$1,962</b>	<b>\$3,321</b>

Source: APA based on KACo credit card expense documents.

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KACo had 48 employees at the beginning of this examination. Using this number, the average cost per employee was approximately \$41 in 2006 and 2007, and \$69 in 2008. While the expense per employee is not a large amount, it is still a benefit to staff that was not part of their official compensation package. The KACo Board did not have a policy to address benefits provided to staff by the organization, including Christmas or other types of bonuses. Based on the KACo Board meeting minutes during the examination period, this issue was not discussed or approved.

**Recommendations** We recommend the KACo Board develop a policy regarding benefits provided to staff, including Christmas or other types of bonuses. In determining this policy, consideration of any action taken should be equitable, and transparent in keeping with its duty to protect the interests of members.

**Finding 11: KACo purchased expensive gifts for board members and one staff person.**

Between November 2007 and April 2008, KACo purchased various gifts totaling \$3,053 for an outgoing president, two board members, and a retiring staff member. The combined gifts that each member received totaled more than \$400 per person, with the largest being a \$1,000 gift. The following table illustrates the gifts identified as being purchased for staff and board members.

**Table 55: Large KACo Gift Purchases for Board Members and Staff**

Vendor	Vendor Location	Expense	Description
ETC at Belterra, IN	Belterra, IN	\$1,000	Gift for outgoing 2007 board president - credit at hotel and casino
M A Selbert Jeweler	Frankfort, KY	663	Gift for retiring 2007 KALF chairman - watch and clock
Curtiss Trophy/Engraving	Frankfort, KY	96	Gift for retiring 2007 KALF chairman - 10x13 plaque
M A Selbert Jeweler	Frankfort, KY	204	Gift for retiring 2007 KALF vice chairman - watch
Curtiss Trophy/Engraving	Frankfort, KY	208	Gift for retiring 2007 KALF vice chairman - plaque and lighter
Sheila Bayes Jewelers	Lexington, KY	403	Gift for retiring staff member - watch
Classic Gold	Frankfort, KY	480	Gift for outgoing CoLT board member - pocket watch and plaque
<b>Total</b>		<b>\$3,053</b>	

Source: APA based on KACo credit card documents.

These gifts appear to be excessive due to the sheer expense of each item. The KACo Board is responsible to ensure funds of the member counties are used efficiently and with the greatest impact. Providing such large personal benefit to one individual does not appear to be in keeping with this principle.

**Recommendations** We recommend the KACo Board develop a gift policy for board members and staff. The policy should reflect the appropriate prudent nature of an organization responsible to public entities. (For additional recommendations see Finding 19 on page 86.)

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**Finding 12: A change in the work station of the Product Development Manager could save KACo over \$20,000.**

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KACo employs Loss Control Officers who work with insured members to identify risks, provide property inspections, ensure compliance with OSHA, and ensure fleet safety. Loss control officers have territories, and their designated “work stations” are their homes. A “work station” is where the employee’s time and business mileage charges begin and end each day.

An employee that lives in western Kentucky was promoted to the position of Product Development Manager. A Product Development Manager develops programs and policies designed to decrease claims made on various KACo insurance policies. The person’s position and responsibilities changed, requiring him to work in Frankfort a substantial amount of time. The employee’s work station was not changed from western Kentucky to Frankfort; therefore, he was compensated for mileage when he left his home in western Kentucky.

Typically, the Product Development Manager received mileage reimbursements from his home in western Kentucky to Frankfort and from Frankfort to western Kentucky each week. He also explained that he did not charge mileage for driving around Frankfort, but if he drove to another city, he did charge mileage.

KACo rented a condominium that was used by the Product Development Manager while in Frankfort. We were informed that at times board members also used the condominium. He explained that he used the condominium at least three or four nights each week. During the examination period, the condominium was rented for ten months at a total cost of \$11,000. KACo believed that the rental of a condo was less expensive than hotel charges. In addition, KACo reimbursed the employee for mileage an estimated amount of \$12,009 (42 weeks x 489 miles from western Kentucky to Frankfort and return x .585 cents per mile) over 10 months.

KACo could have saved at least \$23,009, if the Product Manager’s work station was changed from western Kentucky to Frankfort when he received the promotion to a new position. KACo would not have reimbursed or paid on the employee’s behalf the lodging costs in Frankfort, meals in Frankfort, or mileage charges from western Kentucky to Frankfort and then back home.

In addition to this condominium rental, KACo paid for a condo that was rented in Frankfort at a total cost of \$1,600 for November and December of 2007. The invoice stated that the former Executive Director was the contact person for KACo. There is no record of the KACo Board having approved the condo rental. No one at KACo was able to explain the purpose and justification of this \$1,600 condo expense. Our request to interview the former Executive Director was declined.

***Recommendations***

We recommend KACo develop a policy that requires the employee’s work station to change if the employee is permanently assigned to a new location.

We further recommend KACo maintain records to document the reason expenditures were paid. In addition, KACo should also determine the purpose and justification of the \$1,600 condo charge associated with the former Executive Director. If there was not a specific necessary business purpose KACo should seek reimbursement for this amount.

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**Finding 13: KACo expended a total of \$247,944 over three years on advertising that was directed at the general public rather than public officials.**

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For fiscal years 2007 through 2009, KACo expended a total of \$297,111 on advertising. Of this three year amount, \$247,944 or 83 percent of KACo's advertising expenditures were for advertising directed to the general public, despite the fact that there were no KACo services or products available to the general public. KACo could have used these advertising funds to specifically target public officials who had the authority to purchase products and services from KACo. These funds were used for television and radio advertisements during university football and basketball games and other related broadcasts. While this effort may gain the attention of some public officials, the nature of such advertising is so broad that it is unlikely to be as efficient or effective as other more focused methods.

KACo currently produces a bi-monthly magazine directed specifically at local government officials. According to KACo, "COUNTY LINE targets a statewide audience of more than 2,500 readers, including all elected officials in Kentucky's 120 counties, KACo Associate members, state and national legislators, state agencies, media, state associations and specific businesses." This magazine appears to target the very market that KACo serves, yet KACo only budgeted \$10,000 annually for the magazine during both fiscal years 2008 and 2009. While advertising revenues likely offset a portion of the expenses of the magazine resulting in lower costs, funds from advertising at sporting events would likely allow KACo the resources to easily produce the magazine on a monthly basis. This would regularly draw the name of KACo and the positive benefit of its programs to the attention of those who make decisions on insurance products, financial services, and the many other programs that KACo can provide.

KACo must also note that the arrangements surrounding the advertisement at the university events could be seen as self-serving to both staff and board members, since the advertising agreement provided eight season football tickets. There is no documentation to identify who used the season tickets or how they benefited the organization.

While it is true that KACo was created to serve the counties and other public agencies and, therefore, is serving the general public, KACo must apply its funds to effectively advertise to the entities that actually use their services and to those who determine who will provide those services. It appears KACo can accomplish this in a more focused and effective manner by using and expanding an existing resource or through some other better targeted means.



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**Recommendations** We recommend the KACo Board identify within a strategic plan the target audiences of the services provided by the organization, then develop the most efficient and effective means to reach those audiences. This could include expanding the outreach materials to local officials such as the County Line magazine.

We also recommend KACo avoid arrangements that could create circumstances of personal benefit to staff and board members. We further recommend the Board ensure that the receipt of any type of gifts, prizes, or other gratuities above some determined nominal amount from paid advertising or sponsorships should be avoided so that there is no question or appearance of personal benefit.

**Finding 14: KACo incurred over \$8,000 in automatic charges for air travel insurances.**

Charges made on a KACo issued credit card totaling \$8,118.09 were made for various types of air travel insurance. The charges were made without determining whether this insurance was personal in nature, necessary, or beneficial to the business purpose of the organization. KACo’s credit card company provided automatic flight insurance, baggage insurance, and travel delay protection for staff, members, and guests whenever a flight was paid for using the credit card. Automatic flight insurance provides up to \$2,000,000 of accidental death and dismemberment coverage and baggage protection provides up to \$500 if baggage is not delivered within three hours of arrival or up to \$2,000 for loss or stolen baggage. Travel delay protection provides reimbursement for hotel accommodations, transportation, food and necessities up to \$200 per day.

All three types of insurance were automatically added to flights purchased by KACo. This increased the total cost of each airfare purchased using the credit card by \$28.89 per person per trip. For the period examined as evidenced in the schedule below, there were 281 instances of automatic credit card charges for these types of travel insurances: 110 in 2007; 67 in 2008; and 104 in 2009.

**KACo Expenses for Automatic Air Travel Insurance FY 2007 – FY 2009**

<b>Type of Insurance</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
Automatic Flight Insurance (\$8.99 per trip)	\$988.90	\$602.33	\$934.96
Baggage Protection (\$9.95 per trip)	1,094.50	666.65	1,034.80
Travel Delay Protection (\$9.95 per trip)	1,094.50	666.65	1,034.80
<b>Totals</b>	<b>\$3,177.90</b>	<b>\$1,935.63</b>	<b>\$3,004.56</b>

Source: APA based on KACo credit card statements.

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KACo staff were not aware of any discussions regarding the need for these types of insurances and to their knowledge no one has filed a claim against the travel coverage. The employee further stated that the charges for air travel are not reviewed prior to payment.

The life and baggage insurance coverage purchased are clearly personal benefits for the traveler. Travel delay protection could be considered beneficial to KACo to cover any additional travel costs that may result from a delay; however, given that no claims have been made for this type of coverage, it may be more cost beneficial to not purchase the travel delay insurance. Over a three year period, KACo paid \$2,795.95 for travel delay protection which would have been sufficient to cover many instances of travel delay.

**Recommendations** We recommend KACo not allow charges to automatically be made to KACo issued credit cards. Further, we recommend charges of a predominately personal nature not be made on KACo issued credit cards.

We recommend KACo review the cost benefit of purchasing travel delay protection to determine whether the funds saved over time would compensate for the rare occurrence of a delay causing further charges to be incurred.

Finally, we recommend travel charges be reviewed by appropriate personnel to ensure unwanted charges are not automatically applied to a KACo issued credit card.

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### Operation of Board Findings Introduction

As previously concluded, the KACo Board has not acted in a manner that sufficiently protects the interests of stakeholders. A primary cause of this is the degree of authority that the board relinquished to the Executive Director, especially without providing clear policy guidelines or exercising adequate oversight. Until March of 2009, policies and procedures used by KACo staff had been created by KACo staff. The board has allowed staff to create KACo rules, interpret them, and carry them out. The KACo Board By-Laws themselves state that “[t]he Affairs of the Association shall be governed by the Board of Directors.” While this provides a general statement as to the control of the board over KACo, no specific powers are retained by the board except for terms of conditions of employment for the Executive Director and other personnel.

The board should be more specific in the responsibilities that it retains and those that it conveys to the Executive Director and other staff. This is best done through the creation of policies and procedures that will outline the expectations the board has for the actions of the staff and the expectations the board has for its own members. KACo has been assisting local governments and other political subdivisions with best practices and policies and procedures for many years, yet has not applied similar standards to its own organization. KACo has the opportunity and obligation to now meet those same standards.

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## Chapter 3

# Findings and Recommendations

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The following findings outline those policies that were missing or were too weak to be properly effective.

**Finding 15: The KACo Board and Executive Committee did not have a sufficiently detailed understanding of its annual budget.**

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While the KACo Board and Executive Committee approves an annual budget and receives budget to actual-to-date comparisons at its regular meetings, the boards did not have a complete understanding of the activity within each budget category and did not have sufficient detail associated with each budget category to adequately analyze the budget to ensure the expenditures incurred by KACo were necessary, reasonable, and appropriate.

KACo follows a typical budget process whereby the budget is first developed by the Executive Management and presented to both the KACo Board and the Executive Committee. The board and committee received and approved the proposed budget on the same day, which does not allow the board or committee a sufficient amount of time to perform a thorough review of the proposed budget prior to its approval.

In discussing the budget process with KACo General Counsel/CFO, he stated that the first thing that is considered is the personnel budget. Rather than establishing a time code or other mechanism for each program to account for an employee's actual time worked on each program, KACo estimates employee time worked on each program. That estimate is then applied to the employee's salary and charged to each program through the PAF assessed by KACo to those programs. Salaries for positions such as receptionist and information technology employees are allocated to all the programs based on an indirect cost allocation.

The next part of the KACo budget process is to review historical expenditure data, then to determine what the organization's business activity will be in the upcoming budget year, what the organization's goals will be in the upcoming budget year, and then to break down the costs to the various budget categories. According to interviews with KACo staff, the consideration of historical expenditure data is part of the budget process; however, this information is not analyzed to determine necessity, reasonableness, and appropriateness of those prior expenditures. This type of decision process should be performed throughout the year as funds are expended; however, we understand from our examination that internal controls and processes were not in place through most of the examination period to ensure that this was done.

Once the expenditures are budgeted, the Executive Management team calculates the amount of income necessary to meet its budgeted obligations. Approximately 91 percent of the budgeted income for KACo is derived from the PAF, Management Fees and Royalty Income charged to each program to cover the budgeted expenses. (See Introduction on page 16.) Many methods are used to determine the fee structure from various programs. Certain fees are flat fees, while others are a percentage of the gross earned contributions of the program or a flat fee along with a percentage of the annual gross premiums earned by the program.

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Prior to July 1, 2007, KACo charged a PAF and a License Fee to each program; however, to continue to operate as a 501 (c) 3 entity under IRS regulations, KACo was advised by its external auditors that it could only receive one-third of its income from investments, including royalty payments that are part of the License Fee. As a result, KACo modified fiscal year 2008 royalty payments to be a flat \$1,000 with the remaining amount paid to KACo by the programs as a “Management Fee.” The management fees are association expenses for lobbying, training programs, issuance of the *County Line*, and other expenses. This is different from the PAF, which was described as the expenses, such as salaries, associated with running the program.

The budget presented to the boards is only a two page document, which presents the prior year budget amounts, year-to-date expenditure amounts for the current fiscal year, and the proposed budget amount for the upcoming fiscal year with a percentage of increase or decrease in budgeted amounts per budget line item. The budget is presented to the KACo Board in June and approved for the next fiscal year beginning July 1.

When discussing the reporting practices with one board member who serves on the full KACo Board and two program boards, he stated that he felt it would be appropriate to provide the full KACo Board with a more detailed reporting rather than, as described by the board member, a two page budget. The board member expressed no doubt that the reporting to the full KACo Board was an accurate summary, but stated that he thought the program boards were provided greater details and that allowed him to feel more involved.

A former KACo Board President stated in his interview that he thought Executive Committee members received detailed proposed budgets each year, going through them line by line; however, he stated that there were no specifics detailing the spending. He explained that it was particularly concerning to him when he heard that KACo expenditures included Christmas gifts and that he was not able to discern from the budget that money was spent in that manner.

Because the KACo Board was not involved in the budget preparation process and because the KACo Board did not request or review the proposed budget until the time and day of their regularly scheduled meeting in June, the KACo Board approved a document which it did not have adequate time to review. The Board’s fiscal responsibility to its members cannot be adequately carried out without sufficient opportunity to receive and review detailed budget items in order to form and ask the necessary questions to ensure a thorough understanding of the budget.

At a minimum, the Board should review the budget prior to June when it gives its final approval. Ideally, the Board would require some level of involvement in the budget process by the recently established audit committee, or appoint a finance committee responsible for monitoring this process. Ultimately, because this budget is the basis for the PAF, Management and Royalty fees incurred by all other programs, this document significantly impacts the operations of KACo and all its programs.

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**Recommendations** We recommend the KACo Board and program boards be actively engaged in the budget process to ensure that spending aligns with the organization’s mission providing the maximum benefit back to member counties. We also recommend a Finance committee be created that is chaired by the Treasurer. We recommend the Treasurer be a board officer and member of the Executive Committee. Further, the Treasurer should not be the Executive Director (See Finding 20 on page 90.) The Executive Committee can perform the functions of the Finance Committee, but when doing so, should be chaired by the Treasurer.

We recommend the Finance Committee in consultation with staff initiate a budget development and monitoring process with related policies and secure board approval of the process and policies developed.

We recommend the budget development process require that staff present a budget draft to the Finance Committee with detailed explanations of proposed revenue and expenditures along with year-end projections of the current fiscal year. We recommend the draft budget and current year projections be provided to the Finance Committee with sufficient time for thorough review, feedback, and revisions. Upon completion of that phase of development, the proposed budget as recommended by the Finance Committee should be presented to the Board of Directors. The KACo Board should have at a minimum two readings of the budget, and thoroughly review, question, or revise the proposed budget prior to final adoption.

The KACo Board, with recommendations from the Finance Committee should develop a process for monitoring the status of the budget throughout the year. We recommend specific elements of this process include a review of the monthly financial statements by the Finance Committee and a review of quarterly statements and year-end projections by the Board of Directors. Finally, we recommend policies be developed that require budget variances be reported to the Finance Committee.

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**Finding 16:  
Procurement  
policies were not  
adopted by the  
KACo Board or  
the program  
boards.**

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It is the responsibility of the KACo Board and program boards to ensure that the staffs administering their respective programs are doing so in a manner that will protect the interests of the organizations and their members. Neither the KACo Board nor the program boards had adopted a procurement policy to require and guide contracting, competitive bidding, and invoicing practices. In the absence of any procurement policy, KACo executive staff had the discretion of when to select a vendor, the process to select a vendor, the detail provided in the contract, and which contracts require board approval or disclosure.

*Contracts*

Formally established contracts for services and products provide two primary benefits. First, a contract specifies the details of a purchasing arrangement that promotes efficiency and effectiveness in management by requiring the involved parties to agree on the contract terms and responsibilities of each party. Second, it assists in ensuring that significant purchases were properly evaluated by the organization’s leadership prior to being made.

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The former Executive Director was given such latitude in making procurement decisions that the benefits of contracting were not realized for certain large purchases. For example, a payment of \$199,312 was made to Nor-Com on the Executive Director's credit card for the purchase of new technology that was to be used in the current KACo offices then moved into the new building. Detailed requirements for this large purchase were not specified in a contract, nor was the contract presented to the KACo Board for discussion or approval. While the procurement of such items may have been included in the budget that was approved by the KACo Board, such a large purchase should still be fully documented to protect KACo. It should then be presented to the board to protect the interests of the organization and its members.

We recognize that KACo staff establish contracts for KACo and its administered programs; therefore, a procurement policy is needed that outlines when a purchase should be documented in a contract with approval by the respective boards. This may include a dollar amount that initiates a contract procurement. The policy should also require professional services, such as legal or accounting, be specified in a contract.

### *Competitive Bidding*

KACo and its affiliated organizations had no formal competitive bidding process that would ensure the selection of major service providers is performed in an objective and transparent manner. Consequently, interviews with KACo staff revealed few purchases were made using any type of competitive bid process. For those few purchases that used competitive bidding, the process was informal and undocumented.

One of the most important aspects of competitive bidding is to obtain the lowest possible costs for the services or products purchased. In addition, by establishing a transparent and consistent method of scoring and evaluating bids, it can remove the potential conflicts of interests associated with the high comfort level that develops between staff and vendors that have already been providing services for an extended period of time.

Competitive bidding would not have to be performed for all services or products purchased, but rather a policy should be established to determine when to initiate such action. Once the process was finalized, the results of the scoring and evaluation of the bids should be available for review by the full board or by a board committee.

### *Contract Monitoring/Invoicing*

The final step of ensuring that services and products are purchased in a prudent manner is to ensure that contract deliverables are provided as required under the established agreement. This can be accomplished through the diligent monitoring by the staff responsible for administering the related programs, but documentation should illustrate that the deliverables were provided. While KACo does have an informal policy to track invoices provided by vendors, there is no process in place to ensure the consistent oversight of vendor invoices and deliverables.

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We identified that some purchases lacked invoice support for both products and services. For example, no invoices were ever provided to show work was performed by an individual under contract for lobbying services. Despite the lack of any invoices or documentation of work, monthly payments continued to be sent to the individual.

It is of interest to note that a procurement and contracting policy is included in the model administrative code that KACo has developed and provides to county governments, although the organization did not implement such a policy for itself.

A similar finding concerning the lack of procurement policies was also found in the 1993 Auditor of Public Accounts management audit of KACo. This exemplifies the historical hesitance of the boards to properly control and monitor expenses. The boards must take steps that will allow for greater protection of all KACo related organizations and the interests of their members, as well as ensure KACo is receiving the best value for products and services purchased.

### *Recommendations*

We recommend that the board enact policies that establish the circumstances under which bids or competitive quotes must be secured in order to make a purchase, and the process to be followed in doing so.

We recommend that the board enact policies governing the advance approval of purchases and the methods by which purchases are made, distinguishing purchases made by credit card or purchase order, and establishing when a contract must be executed prior to a purchase being made.

- A contract should be executed for any purchases over \$20,000 with the contracts disclosed to all relevant boards or committees.
- For any purchases below \$20,000, staff should receive at least three vendor price quotes when possible.
- Formal contracts should also be executed for any professional services being provided. This would include such items as legal and accounting services.
- All contracts should be reviewed by counsel, have a fixed expiration date, and be renegotiated on a regular basis.

We recommend that a board-enacted purchase order process be established.

We recommend proper invoices be required for all services and products purchased to ensure proper monitoring and oversight of payments.

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## Findings and Recommendations

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**Finding 17: The KACo Board and the program boards allowed the KACo Executive Director to have unchecked spending authority.**

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The KACo Board and most program boards did not receive information regarding purchases made by staff using KACo or program funds. This made it possible for the former Executive Director to expend KACo or program funds without the knowledge of the respective board members. In addition, KACo staff and various board members stated that the Executive Director of KACo had the authority to make purchases on behalf of the organization during the “normal course of business.” Only those purchases not considered part of the “normal course of business” were brought to the board for specific consideration. Since the term “normal course of business” was not defined by the board, the former Executive Director was given the discretion to determine the expenses considered to be in the course of normal business and expenses that needed further review or board approval.

Having supervisory control over all KACo staff, the former Executive Director was able to order purchases made on behalf of KACo or any of its programs. As his subordinates, accounting staff would comply and create checks for all expense requests made by him. Under these circumstances, the Executive Director’s authority was compounded due to the check-signing authority of the accounting staff. While KACo and the programs all implement the standard practice of requiring two signatures for checks, the Executive Director could initiate a check to be written, have the accounting staff sign it, and then sign it himself. Using the discretionary authority granted by the boards, the Executive Director did not have to report any of the expenses incurred. Board members did not receive information concerning vendor payments or checks written and were, therefore, unable to properly question expenses.

The result is the former Executive Director was granted the authority to make potentially excessive purchases. In some cases, purchases were made using the funds from the various programs when the purchase was not related to that particular program. During November 2008, the former Executive Director initiated a \$8,600 check to be made to a particular individual using funds from CIC, a KACo program. The financial staff responsible for keeping the accounts of the program complied with the former Executive Director’s request, though no documentation such as an invoice, receipt, or even a purpose for the expense was provided by the former Executive Director. The Director of Insurance and the Director of Financial Services were able to recall that the purchase was made for six university basketball season tickets. They did not know, nor was there documentation, of who received the tickets. There was no official board discussion at either KACo or CIC concerning the purchase of these tickets and no indication that either board was aware of the purchase.

Further examples of the expense authority of the former Executive Director include payments made for donations, sponsorships, and the payment for a staff condo. As seen in Finding 22, many expenses were made for charitable purposes from KACo and several programs. Both staff and board members stated that the former Executive Director had complete authority over making donations or sponsorships. Board members were not informed of the organizations being funded. Likewise, as



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seen in Finding 12, KACo rents a condo for the use of one staff member. In conversations with the current KACo Board President, he was aware that this had been done in the past, but understood it to only be for a brief time rather than an ongoing expense. Such an expense to the organization and personal benefit to a staff member should have been disclosed to the KACo Board, but the authority given to the Executive Director did not require such disclosure.

The KACo and program boards did not establish policies or procedures that detail the types of expenses that must have prior review and approval from the board or require the use of a contract. By neglecting to develop such policies and procedures, the board deferred oversight of expenses to the former Executive Director who determined the expenditures brought to the board's attention.

**Recommendations** We recommend the KACo Board and all program boards establish policies that require staff to present a detailed accounting of all payments over an established amount made by their respective entities. We recommend an expense report be developed that includes the name of the vendor that received payment, the amount of the payment, the date of the payment, the budget account, and any brief memos collected in the accounting system to explain the payment. Such reports should be presented to the boards on at least a quarterly basis.

We recommend the KACo Board and all program boards enact policies that establish the types of expenditures that should be presented to the board for preapproval and those expenditures that constitute "normal course of business" that can be determined by the Executive Director. We further recommend a policy establish a dollar amount that requires board review and approval. Finally, boards should establish a check amount that requires at least one board officer signature other than that of the Executive Director and a second higher amount that requires the signature of two board officers other than the Executive Director.

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**Finding 18: The Board provided no oversight of credit card usage or expense reimbursements.**

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Prior to March 2009, the KACo Board did not establish a formal policy requiring a documented process to review and approve credit card transactions and expense reimbursements. In addition, the board was not involved in reviewing either credit card statements or expense reimbursements of KACo leadership, including the former Executive Director and the current and former Board Presidents.

According to credit cardholders interviewed, prior to March 2009, copies of credit card statements were provided to the cardholder with another copy submitted to the cardholder's supervisor. The Board President did not receive his credit card statement for review, but it was given to the Deputy Executive Director. The Personnel Specialist, who is responsible to pay the credit card bills, acknowledged that the process was a negative confirmation; in other words, unless otherwise notified by the supervisor or cardholder, she would assume the charge was approved to pay and processed the check to send to the credit card company. The former Executive Director was then given the check to sign and the payment was subsequently sent to the credit card company. No signature to document a review was required before the bill was paid.

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After open records requests were made by the media for credit card and expense reimbursements, KACo designated its General Counsel as CFO and required him to review all credit card statements and expense reimbursements. This process went into effect approximately March 2009. Prior to March 2009, KACo had not established a position for a CFO.

Between July 1, 2006 and June 30, 2009, KACo issued 32 credit cards in total to its employees, including the former Executive Director, Deputy Executive Director and the last three Board Presidents for the period of their Presidency. The credit card expenditures for all cards during the period totaled \$1,964,708.77. Of the \$1,964,708.77, approximately 49 percent, or \$953,889, of the charges were made on the former Executive Director's KACo-issued credit card.

The process to review expense reimbursements varied somewhat during the examination period. Prior to March 2009, staff completed the expense reimbursement form electronically and submitted the form to their supervisor. The electronic form continued on to the former Executive Director for his approval. The former Executive Director's expense voucher was not reviewed or approved by anyone and the Board member reimbursements from KACo were prepared by KACo personnel, approved by the former Executive Director, and signed by board members. As of March 2009, all expense vouchers are reviewed by the General Counsel/CFO.

Between July 1, 2006 and June 30, 2009, we found KACo made approximately \$285,000 in expense reimbursements to current and former Executive Management, current and former KACo Board members, and staff. Approximately 70 percent of that total was paid to loss-control and other insurance personnel who are responsible to consistently travel across the state for business purposes.

After examining the credit card statements and expense reimbursement forms, and discussing matters with various cardholders, we found that although it was not adequate, a minimal review process for staff members did exist as their supervisors were given the credit card statements and expense reimbursements to review. However, any review of credit card expenditures that may have taken place was not documented and failed to provide positive confirmation of supervisory review.

No credit card and expense reimbursement review process existed for the former Executive Director and the Board members prior to March 2009. Still, after designating the General Counsel as CFO and requiring that he review all credit card statements and all expense reimbursements, the Board did not review or approve credit card expenditures or reimbursements of the former Executive Director or KACo Board President.

On September 30, 2009, during the course of this examination, the Board adopted 18 new policies including a new credit card policy and a new expense reimbursement policy. The new credit card policy requires, among other things, a copy of each credit card statement to be submitted to the Board's newly created audit committee; however, the policy only requires the CFO to approve the charges

for payment. The new expense reimbursement policy requires the CFO to review and process the expense reimbursements and that the expense reimbursements of the Executive Management be reviewed quarterly by the audit committee.

***Recommendations*** We recommend that the KACo Board establish a comprehensive credit card policy.

We recommend the policy provide guidance and controls designed to limit, to the extent reasonably possible, the number of staff who receive or have access to KACo credit cards, a determination of whether board members need a card, and the credit limits of individual cards.

We recommend the policy identify allowable uses of credit cards with an emphasis on limiting the types of purchases made with credit cards in favor of more deliberative purchase methods, such as purchase orders, bids, etc. We further recommend the policy require detailed documentation be provided to support credit card purchases. The policy should address the employees' responsibility to reimburse unsupported expenditures.

If KACo continues the use of credit cards, we recommend the policy address the process to disallow expenditures charged to a KACo credit card. The policy should establish a specific time period that the employee is to reimburse disallowed charges. We recommend the time period that an employee is given to reimburse KACo for disallowed credit card charges be no longer than three business days after the charge was disallowed by KACo. We recommend the policy address the penalty that should be applied for not reimbursing KACo within the required period.

We recommend the KACo Board consider using purchasing cards that offer a line of credit. The purchasing cards are used in a similar manner as credit cards, but would allow KACo to restrict the types of purchases that can be made based on certain industry codes. Ticket offices, bars, and grocery stores are examples of these restrictions. Through the use of a purchasing card, KACo can also restrict the amount that can be spent in a single purchase, in a single day, a week, or a month for each card. Employees should be given guidance regarding the types of purchases that may or may not be made using a KACo issued procurement card.

We recommend the policy state the process to review and approve credit or procurement card purchases and expense reimbursements. We recommend the KACo Board President or other designated person or body of the board review and approve the credit card or purchase card statements and expense reimbursements of the Executive Director and the KACo Board President. We recommend the minutes of KACo Board meetings document a report that credit charges and expense reimbursements were reviewed, approved, and any items of interest were questioned and investigated further. We further recommend the policy require the CFO to review and approve all other credit charges and expense reimbursements. Any credit charges or expense reimbursements of the CFO should be reviewed and approved by the Executive Director.

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## Findings and Recommendations

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**Finding 19: The KACo board did not establish comprehensive policies that would clearly define the types of allowable expenses by both staff and board members for business purposes.**

An extensive analysis was performed of all expenditures identified on credit card statements, and direct payments made to KACo staff and management for the examination period. This analysis was performed to determine whether proper documentation existed to support the business purpose or necessity of the transaction. This analysis identified a total of \$1,448,577.67 expenditures from credit card purchases, and direct reimbursements for fiscal years 2007, 2008, and 2009 that had no or inadequate documentation, were excessive, or had no apparent business purpose. See Appendices for a complete list of questionable credit card transactions and reimbursements.

The lack of adequate internal controls and the lack of monitoring credit card and reimbursement expenditures created an environment in which excessive and unsupported purchases and reimbursements could be made with little risk of detection. Insufficient controls, combined with the inherent risk of abuse associated with credit cards, lessened the ability of KACo management and the board to ensure that funds were properly controlled and expended.

KACo did not establish a comprehensive policy that clearly defines the types of expenses that are allowed by both staff and board members for business purposes. This policy should address travel expenses, entertainment expenses, business expenses and reimbursements. We did not find any written policies applicable to the KACo or program board members.

The board had written policies and procedures that established controls related to “Business Expense Reimbursements,” as well as a policy related to “Credit Cards.” However, each of these policies contained insufficient internal control or guidance that would prevent or detect improper, excessive, or unreasonable expenses in these areas. KACo’s “Employee Handbook” section “Business Expense Reimbursements” states:

KACo will, with proper receipts, reimburse employees for all reasonable and necessary expenses incurred by an employee in connection with the performance of his or her duties for the Association. For example, KACo will reimburse employees for travel expenses such as airfare, meals, lodging and other expenses incurred during approved business travel. KACo will also reimburse employees for the usage of their personal vehicles used in connection with such travel outside Franklin County if a KACo vehicle is unavailable. In determining mileage reimbursement for the use of personal vehicles, KACo’s Frankfort office will be deemed the origination and termination point for all travel. To be eligible to be reimbursed, all other business expenses must be preapproved by the Executive Director/CEO in accordance with the Association’s purchase order policy.

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# Findings and Recommendations

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A written copy of the association's "purchase order policy" referenced in the handbook does not exist.

Under existing policies, the Executive Director had the discretion to approve all expenditures of the association. KACo's Board was given no direct requirement to review or approve any expenditure. However, KACo staff would obtain verbal approval from the former Executive Director when expenditures were over a certain limit.

Board policies allowed the Executive Director to determine the appropriateness of all travel, employee reimbursement, gifts, and entertainment expenditures of the association. These expenditures were then charged to the affiliate boards through their program administration contracts.

There were excessive or unnecessary charges for staff Christmas gifts of \$7,262, staff birthday parties of \$11,593.77, adult entertainment charges of \$890.25, and entertainment tickets of \$28,700 for board, staff and unknown recipients.

KACo's "Employee Handbook" section, "Credit Cards," states:

At the sole discretion of the Association, some employees may be issued one or more KACo credit cards. KACo credit cards shall be utilized only for business expenses. Personal expenditures shall not be charged to any KACo credit card, even if the employee intends to reimburse the Association for the expense. All expenses, other than reasonable and necessary travel expenses, must be pre-approved by the Executive Director/CEO in accordance with the Association's purchase order policy. Employees are responsible for maintaining receipts of all expenses charged to a KACo credit card and shall submit the receipts to the Division of Administrative Services on a monthly basis.

A written copy of the Association's "purchase order policy" referenced in the handbook did not exist. The policy above requires that receipts be submitted to the Division of Administrative Services on a monthly basis. However, we could not locate \$804,227.53 of receipts to support charges made on credit cards. There was no penalty assessed to an employee when a receipt was lost.

The current Board President of KACo requested the former Executive Director to present comments and recommendations to reduce travel expenses in November 2008. In a letter dated March 19, 2009, the KACo Board President presented recommendations to the KACo Executive Committee which would allow it to exercise additional oversight over the organization. See Exhibit 6 to review a copy of the letter. The recommendations were approved by the KACo Executive Committee on March 26, 2009.

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Board members submitted reimbursement requests for mileage expenses and for attending board meetings. On behalf of the board members, KACo paid for all other expenses that it considered business related such as meals, tips, entertainment, hotels, and airfare. A review of policies and procedures adopted by the County Commissioners' Association of Pennsylvania, County Commissioners' Association of Ohio, and Association of Indiana Counties revealed that these associations had specific policies that may have prevented or controlled the questionable expenditures discovered at KACo. The following sections provide examples of these policies.

### **County Commissioner's Association of Pennsylvania**

The association relies on the voluntary service of county commissioners, council members, and other county officers and personnel on association boards and committees. The association believes such service should not result in personal or county expense for these individuals. Therefore, the association will reimburse officers, members of the Board of Directors and committees for their reasonable travel and meal expenses, according to the following provisions:

- Members are required to submit a CCAP Expense Voucher, with receipts or other forms of expense verification attached, for expenses not already provided by the association but incurred while traveling to and from the event on association business.
- Mileage expenses, according to the current IRS standards, will be reimbursed for personal vehicle use for authorized association business.
- Travel on railroads, airplanes, buses, taxis or other public transit is to be at coach rates or the lowest common fare reasonably obtainable in the marketplace. For airfare, members should take advantage of Saturday-stay and similar policies, balancing the costs of airfare against hotel and meal costs. Taking into account the individual's ability to plan for the trip, a higher rate may be allowed with the prior approval of the Executive Director when the meeting or event was scheduled less than thirty days in advance. Fares or tickets will be reimbursed at actual cost.
- Parking expenses will be reimbursed at actual costs. Valet, when the only service available, is also permitted.
- For multi-day meetings where the agenda includes dinner the night of arrival, and breakfast and lunch on the following day, if individual travel plans do not permit attendance at either the dinner or the breakfast, the association will reimburse these expenses incurred while traveling to the site of the event or upon arrival.

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The association will not reimburse attendees for the following items:

- Travel or accommodations upgrades.
- In room movies, hotel gym or spa expenses.
- Theater, concert and sporting events.
- Other incidentals such as medicines, toiletries, snacks, or hotel personal services.
- Any additional meal expenses over and above those mentioned previously.
- Any costs incurred by the individual's guest(s). See the following Guest Policy.
- Liquor expenses, apart from a meal.

### **County Commissioner's Association of Ohio**

All CCAO expenses (with the exception of meal functions and expenses associated with conference and seminar expenses) over \$100 must first be approved by the CCAO Office Manager. If for some reason the CCAO Office Manager should not approve a request, the request will then be forwarded on to the CCAO Executive Director. The CCAO Executive Director may then approve all or a portion of the request. Staff will be notified whether or not their request has been approved. A purchase request form will be provided for any such requests.

In the event an employee misplaces a receipt, he/she must complete a substitute charge or cash receipt. The receipt must be dated, signed, completed as specified and turned in with either a credit card summary or a cash reimbursement form.

### **Association of Indiana Counties**

AIC travelers are responsible for complying with the travel policy. The AIC will reimburse travelers for all reasonable and necessary expenses while traveling on authorized Association business. The AIC assumes no obligation to reimburse travelers for expenses that are not in compliance with this policy. AIC travelers who do not comply with this travel policy may be subject to delay or withholding of reimbursement.

AIC travelers will not be reimbursed for the following miscellaneous expenses:

- Country club dues.
- Expenses for or travel companions or family members.
- Personal entertainment, including sports events.
- Souvenirs/personal gifts.

### ***Recommendations***

We recommend that comprehensive Business Expense and Reimbursement policies be developed by KACo that will strengthen controls and minimize the costs of business. The policies should be designed so that they will apply to KACo staff, KACo board members, and affiliate program boards. The purpose and objectives of the policies should be defined including a statement that all business expenditures must be reasonable, beneficial to the members, and not predominately personal in nature to be considered allowable.

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The policies should include or at least reference the following:

- Overall procurement policies (as recommended in Finding 16)
- Travel expense policy
- Entertainment and gift policy
- Alcohol policy
- Credit card policy (as recommended in Finding 18)

These and any other related policies should establish allowable and non-allowed expenses; the persons, i.e. staff, board members, clients, vendors, etc., to whom the policy is applicable; processes to be followed and documentation required for payment/reimbursement.

Regarding the entertainment and gift policy, we recommend the policy require all expenditures made by KACo employees, Executive Director, President or Board members for gifts or entertainment be documented in detail, which would include a description of the business expense, the names of the business associates(s) who participated in the meal or entertainment activity, and a description of the purpose of the business expense.

Regarding the travel expense policy, we recommend that KACo provide monthly reports of out-of-state travel to each member of the board detailing the purpose of the travel, as well as the cost of each trip including transportation, registration fees, lodging, meals, etc. This report would also include the out-of-state travel for the association board and affiliate program boards.

We recommend a written policy be developed requiring the Board Chair or designee to review the expenditures incurred by the Executive Director. The policy should require the Board Chair or designee to state for the board minutes that a review of the Executive Director's and President's financial activity was performed. Any significant issues resulting from the review should be reported to the board. (See additional recommendations in Finding 18 on page 83.)

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**Finding 20:  
Having its  
Executive Director  
also serve as its  
Treasurer  
compromises  
KACo's financial  
controls and  
oversight.**

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The treasurer of a non-profit association is traditionally an elected position that serves as the fiduciary officer of the board of directors and who is responsible for oversight of the organization's finances. In KACo's case, however, the By-Laws assign this key governance role, along with that of secretary, to the executive director, an appointed position that is responsible for the day-to-day management and operation of the association. The executive director's management responsibilities include financial management. A key aspect of that responsibility is supervision of the chief financial staff person.

The merging of the financial management responsibilities and the financial governance oversight responsibilities within the executive director position is a significant weakness in KACo's overall financial controls and accountability. It is quite possible that certain excesses in expenditures, many by the former Executive



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Director himself, would have been either avoided or at least identified earlier if there had been a treasurer monitoring financial information and practices.

***Recommendations***

We recommend that the KACo Board amend its By-Laws to establish that its Treasurer be an elected officer with voting authority and that the Treasurer be a member of the Executive Committee. The role and responsibilities of the office should be established by the board and should include, but not limited to, review of monthly financial statements, presenting financial reports to the Executive Committee and Board, and at least once annually to the KACo membership.

We further recommend as previously stated in Finding 15 on page 77 that KACo establish a Finance Committee, separate from its recently established Audit Committee that could be chaired by the Treasurer.

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**Finding 21: The Board did not establish a reporting process that encouraged the receipt of independent information or a whistleblower policy for KACo employees.**

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We found employees had varied views on their access or ability to approach board members to report concerns. Some employees expressed comfort with approaching certain board members, while other employees, often in a non-management position, did not.

One employee referred to past employee terminations as one reason why employees might not question the executive director or go to the board with management issues. The employee also stated that he had specifically been told not to go to the Board with management issues.

The terminations this employee referred to occurred in 2000 and 2001. It is our understanding that in early 2000 a group of KACo employees approached the General Counsel, at that time, to express concerns. The now former General Counsel reported matters to the board and shortly thereafter the General Counsel's employment was terminated. According to the current General Counsel, the former General Counsel filed a lawsuit that was settled for \$175,000; in addition, legal fees paid in connection with that case were approximately \$125,000. These expenses were paid by KALF, as KACo's insurer.

Following this occurrence, the Board hired a new Executive Director who later fired five additional employees. The former employees later filed a wrongful termination suit. It has been reported that those suits allege improper firing by the now former Executive Director for the employees' blowing the whistle on management issues from the prior Executive Director's administration. According to General Counsel, KACo records indicate that the settlement for these five former employees was \$750,000, and in addition, legal fees paid were \$184,155. KACo contributed \$250,000 towards the settlement of this case, with the remaining sum paid by KALF, as KACo's insurer.

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In addition to these terminations and resulting lawsuits, another employee was fired in 2005 and filed a wrongful termination lawsuit. This employee reportedly suffered retaliation as a result of participating as a witness in the earlier suit by the five former KACo employees. The jury verdict in that case was \$836,780; however, judgment was not entered on that verdict and the case was settled for \$500,000. The \$500,000 was covered by KALF, as KACo's insurer.

In total, KACo and KALF incurred \$1.7 million to cover court settlements and legal expenses in connection with these cases.

It is our understanding, through interviews with employees and through review of the employee handbook, communication relating to employee concerns is channeled through the structural hierarchy of KACo, or can go directly to the executive director. If the issue is not resolved through that process, then the handbook provides employees with an "Alternative Dispute Resolution Policy" (ADR), which involves a third-party mediator.

While the employee handbook does state that "[n]o employee will be retaliated against for using the ADR program," the employee handbook is specific to the ADR program and does not provide the employees' specific whistleblower protections. The policies also do not provide employees with a reasonable means to report matters directly to the KACo Board.

The KACo Board would benefit from the creation of an anonymous reporting mechanism such as a hotline or tip line to allow for anonymity to individuals who want to report areas of concern to the KACo Board. This mechanism should be multifaceted in that the individual may have more than one means to report these matters to the KACo Board. This could include use of an outside firm to receive this information, a 1-800 complaint number, an email address accessible on the KACo website and a postal address for receipt of letters, including documentation the individual may want to share with the KACo Board in support of their concern. Specific contact information should be available so that a concerned citizen or employee understands the process to communicate their issue or concern.

The KACo Board would benefit from identifying an independent party that would address concerns voiced by individuals and be responsible to ensure an investigation is performed in a timely manner. The individual would be responsible to report the results of the investigation back to the Board.

In addition, while the Board does provide KACo employees with a complaint resolution process and procedures by reporting the employee's concern to their direct supervisor, the Board policies currently do not provide protections to the employee relating to the reporting of violations to certain officials or authorities outside of the ADR program.

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**Recommendations** We recommend the KACo Board establish a whistleblower policy that encourages employees to come forward with information they have on alleged illegal practices or serious violations of adopted KACo policies. The policy should clearly state that KACo will protect the employee from retaliation and it should clearly explain the process on how information can be reported.

We recommend the KACo Board implement a comprehensive process by which they may receive, analyze, investigate, and resolve concerns, which may be provided anonymously, from its employees, business associates, and the general public. This process should include multiple avenues by which concerns may be expressed, such as a toll-free complaint line, an email and postal address.

We recommend the KACo executive committee consider appointing an independent party to investigate any concerns. Upon completion of the investigation, the executive committee should receive a report of the findings and recommendations. The executive committee should then present the results of the investigation to the KACo Board in a timely manner.

The complaint procedure should not allow the complaint to be filed directly with an employee or board member about whom the complaint is lodged, nor should any employee or board member against whom a complaint is filed have any involvement in the resolution of the matter.

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**Finding 22:  
Donations and  
sponsorships were  
made at the  
discretion of the  
former Executive  
Director.**

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Based on documentation and interviews, we determined KACo and its affiliate programs expended over \$83,000 in donations and sponsorships, between July 1, 2007 and June 30, 2009. According to those interviewed, amounts and recipients were determined only by the former Executive Director.

Approximately 81 percent of these expenditures over the three year period were expended from CIC and KIA, the two for-profit programs. The remaining \$15,807, or 19 percent of the total, was expended from KACo, CoLT and KALF, the majority of which was \$13,207.60 from KACo. (See the full list of donations and sponsorships at Exhibit 7.)

Because the process to approve such an expenditure was based on decisions made by the former Executive Director, other KACo management and staff could not adequately explain to auditors the selection process or the purpose of the expenditures. While we extended an invitation to discuss various issues with the former Executive Director, he declined to meet with our auditors.

The donations and sponsorships made to various organizations included cancer societies, local schools, and foundations. Some sponsorships were for charitable events, such as golf tournaments.

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In 2007, \$5,000 was expended from KIA to Convention Connections for a Thunder over Louisville event held on April 21, 2007, for the Kentucky State Senate, spouses and staff. The email regarding this event came from a KACo lobbyist to the former Executive Director and his Administrative Assistant. The email documentation to support this charge indicates that each sponsor would receive “5 tickets for the day and evening.”

The email from the lobbyist to the former Executive Director is the only support on record for this expenditure. According to accounting staff, a handwritten note on the email hardcopy indicated to staff that the expense would be incurred by CIC; however, accounting personnel found the expense to be unusual and approached the Director of Insurance regarding the expenditure. The documentation shows that the Director of Insurance assigned the payment to KIA, rather than CIC. Accounting personnel state that they were told by the Insurance Director that it was inappropriate for the expenditure to be paid out of CIC and because this was a KACo lobbying sponsorship, the expense would best be paid out of KIA, the wholly owned subsidiary of KACo.

During an interview with the Director of Insurance, he stated that the determination to make a donation or sponsorship was decided by the former Executive Director and that he was not always aware of the expenditures made from the insurance programs’ budgets. He noted that in the spring of 2009 he found that the former Executive Director was spending beyond CIC’s budget for “donations and entertainment.” For his own purposes and so the budget wouldn’t be overexpended, the Director of Insurance decided to revise the budget by increasing the “donations and entertainment” line item up to \$40,000 from its original \$20,000. The Director of Insurance stated that he presented the income statement with the revised budget amount to the CIC board, but doesn’t recall ever telling the board members of the revision, but in a CIC Board meeting the income statement was approved as presented.

According to the Director of Insurance, such expenses are part of the proposed budget each year for KIA and CIC. However, when broaching the subject with a CIC board member, the Board member stated that he was unaware of donations made from CIC. The Board meeting minutes do not reflect that the donations were approved.

Because of the apparent arbitrary treatment related to this type of spending, the authority of determining the organizations and amounts provided either through donations or sponsorships should be determined by more than one individual. The KACo Board and program boards should be apprised of these types of expenditures.

***Recommendations*** We recommend policies governing donations by KACo and program boards should be established by the relevant boards. Such policies should at a minimum include a donation amount over which board approval is required and criteria to be used by staff and the board in determining if a donation is to be made. We recommend that

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KACo and program boards establish a policy that all donations and sponsorships be reported quarterly to the appropriate boards and address the issue of donations and sponsorships, including the amount that can be given and the selection process to be followed. We further recommend the KACo and program annual budgets contain a donation line item. To the maximum extent possible the annual budgets should detail proposed donation recipients and amounts. KACo personnel should be prepared to present not only the organization to which they are recommending a donation or sponsorship be given, but the amount and the potential benefit that may be derived by the KACo membership through this expenditure.

**Finding 23: KACo Board and Program Board members were compensated to attend board meetings in a manner that appears inconsistent with industry practice.**

KACo Board members receive a flat \$100 fee to attend board meetings, with those on the Executive Committee receiving \$250 per meeting. Most program board members receive a \$250 fee per meeting attended in addition to reimbursement for actual travel costs. Board members for the Commonwealth Insurance Company, Inc. (CIC) receive a flat annual \$3,000 fee regardless of the number of meetings held or attended for that program. This practice of compensating board members is not consistent with the routine practice for a voluntary board, which typically provides reimbursement for only actual travel costs.

KACo Board members and affiliate program representatives received a total of \$334,300 to attend board meetings for fiscal years 2007, 2008, and 2009.

**Table 56: Amounts Paid by Fiscal Year to KACo and Program Board Members to Attend Board Meetings**

<b>Entity</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>Total</b>
CIC	\$18,000	\$18,000	\$18,000	<b>\$54,000</b>
CoLT	14,500	14,500	14,500	<b>43,500</b>
KACo	7,100	16,650	14,050	<b>37,800</b>
KACo WC	14,500	14,000	15,000	<b>43,500</b>
KALF	13,750	14,500	13,500	<b>41,750</b>
KARP	14,500	13,250	7,500	<b>35,250</b>
KIA	5,250	7,000	5,750	<b>18,000</b>
KACo UI	21,000	19,500	20,000	<b>60,500</b>
<b>Grand Total</b>	<b>\$108,600</b>	<b>\$117,400</b>	<b>\$108,300</b>	<b>\$334,300</b>

Source: APA table based on data provided by KACo.

Over the three year period, just twelve board members received \$174,600 or over 52 percent of the total \$334,300 paid. Each of these individuals is a member of more than one board, so they receive the fees and travel reimbursements for each of the boards with which they are associated.

CIC Board members receive \$3,000 per year to attend meetings. Six directors of the CIC received a total of \$36,000 to attend CIC Board meetings for fiscal years 2007 and 2008. During this period, CIC held five meetings, with the shortest lasting just six minutes and the longest taking one hour and eight minutes.

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Based on our survey, the following state associations of counties do not pay a per diem fee to board members to attend board meetings: Illinois Association of County Board Members, Association of Indiana Counties, County Commissioners' Association of Ohio, and the County Commissioners Association of Pennsylvania. In these states' organizations, Board members are paid solely for their travel expenses.

**Recommendations** We recommend that the KACo and program boards change their policies of providing a flat fee for attending meetings and instead provide reimbursement for actual travel costs incurred. The policy should clearly define the type of reimbursable expenses and the documentation required to receive reimbursement.

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**Finding 24: The Commonwealth Insurance Company, Inc. made payments to Board members and officers that were not in compliance with its By-Laws.**

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The CIC By-Laws do not allow for the compensation of those that serve on the Board of Directors. Specifically, the By-Laws clearly state, "The directors shall serve without compensation." The By-Laws allow the CIC Board to establish compensation for CIC officers, but only three of the seven CIC Board members were also officers. A CIC officer is not required to also be a CIC Board member. This means that any payments made to the remaining four members that were not officers are in violation of the CIC By-Laws. Data provided by KACo documents that each of the four members of the Board of Directors that did not serve as officers received payments of \$3,000 per person per year for a total of \$36,000 over the three year period for fiscal years 2007 through 2009.

It was presented to us that payments made to CIC Board members are payments for attending CIC meetings; however, this cannot be confirmed because the decision to make these payments was not included in the board minutes. Even if this were the case, the payment of \$3,000 is still considered compensation as it did not take into account actual costs incurred for attending meetings.

It should also be noted that while CIC By-Laws state compensation to officers is fixed by the Board of Directors, the amount of compensation was not documented in the board minutes. Over the three fiscal years 2007 through 2009, \$194,000 in payments was made to directors and officers. Three of the officers were also KACo employees and these payments were in addition to their regular established salaries.

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**Table 57: Payments to CIC Directors and Officers**

<b>CIC Directors and Officers</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Total</b>	<b>Other Positions Held</b>
Four CIC Directors That Are Not Officers	\$12,000	\$12,000	\$12,000	\$36,000	CoLT Board Members
Chairman of the Board	3,000	3,000	3,000	9,000	CIC Board Member
President	3,000	3,000	3,000	9,000	KACo Executive Director
Chief Operating Officer *	20,000	25,000	25,000	70,000	KACo Director of Insurance
Chief Executive Officer	20,000	25,000	25,000	70,000	KACo Director of Financial Services
<b>Total</b>	<b>\$58,000</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$194,000</b>	

Source: APA based on data provided by KACo. \* Not a CIC Board Member.

The lack of any mention of these compensation payments in CIC Board minutes to document the approval of payments exceeding \$20,000 made to a CIC officer indicates that these payments could be questioned. CIC By-Laws state, “Without limiting the generality of the foregoing, the following actions by the Corporation require approval by the Board of Directors: (l) Any transaction with any stockholder or its affiliates, employees, or directors involving more than \$20,000 in consideration....” Both KACo staff and members serving on the CIC Board have stated that this decision was in fact discussed and approved, but without documentation in the minutes, this is impossible to determine.

**Recommendations**

We recommend the Board ensure its meeting minutes adequately reflect all official Board actions. The minutes should contain a detailed discussion of costs related to all compensation matters.

CIC’s By-Laws do not allow directors to earn compensation; therefore, we recommend that a CIC Board policy be established that requires Board directors to be reimbursed actual expenses to attend a board meeting. The policy should clearly define the type of reimbursable expenses and the documentation required to receive reimbursement.

Further, we recommend payments made to the CIC Directors be reviewed to determine whether any action is warranted.

**Finding 25:**  
**KACo’s Board of Directors did not establish sufficient policies and oversight for salary administration.**

According to KACo staff and Board members, the Executive Director of KACo had exclusive authority over setting staff salaries and that many of KACo Board members had no knowledge of what staff was paid. We interviewed the KACo General Counsel and directors to determine the process of awarding salary increases and bonuses to staff. However, the former Executive Director declined our request to be interviewed. KACo legal counsel explained that the Executive Director essentially determined salary increases and the amount each employee received. Counsel thought personnel evaluations would be used to some extent in the decisions to increase salaries. Two of the directors said that they submitted

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recommendations for salary increases to the Executive Director. However, no one knew exactly what actual process the Executive Director used in determining salary increases.

KACo's Board of Directors delegated its authority regarding personnel per their By-Laws:

The affairs of the Association shall be governed by a Board of Directors (hereinafter 'the Board'). The Board shall have exclusive authority over the appointment, retention, compensation and termination of the Executive Director/CEO of the Association and as to personnel employed by the Association and the terms and conditions of employment of such personnel. However, the Board may, at its discretion, delegate its authority as to personnel employed by the Association and the terms and conditions of employment of such personnel to the Executive Director/CEO of the Association.

KACo's Board of Directors approved budget categories for salaries; however, they were not aware of all of KACo's individual salaries, including the salaries of management. The former Executive Director did not submit a report of salaries to Board members.

A review of policies and procedures adopted by the County Commissioners' Association of Ohio and County Commissioners' Association of Pennsylvania revealed that these associations had specific compensation policies that provide guidance to Executive Director's in setting salaries and approving bonuses. The following sections provide examples of these policies.

### **Ohio**

- Employee compensation is established by the Executive Director, provided that the salary line item of the CCAO budget must be approved by the Board of Trustees. The Executive Director shall provide any member of the Board of Trustees with information on the salaries of any CCAO employee. The compensation of the Executive Director shall be set by the Board of Trustees upon recommendation by the Executive Committee.
- The CCAO Board of Trustees establishes a salary range for each position. This range establishes the minimum and maximum pay authorized for the position. In addition, the Executive Director may grant a one-time bonus to any employee, who during the past year has shown exemplary performance. A one-time bonus must be included in the CCAO budget as a separate budget line item and the line item must be approved by the Board of Trustees. A one-time bonus is not included in base pay for the calculation of future compensation adjustments.

### **Pennsylvania**

- With the exception of hourly part-time, per diem, or other special employees, all permanent CCAP personnel shall be compensated in accordance with a Compensation Schedule adopted by the Board of Directors. The Compensation Schedule shall have compensation figures



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arranged in a series of horizontal steps and vertical ranges. Each employment position shall be placed on a specific range, dependent on surveys of the marketplace, level of responsibility and supervision, and other considerations. Placement of individuals on steps within a range shall be at the discretion of the Executive Director (subject to review by the Personnel Committee) and shall be based on qualifications, experience, relative degree of responsibility and supervision, job performance, and similar considerations. Part-time employees shall be compensated a percentage of a specified position on the Compensation Schedule based on percent-of-time defined for the employment position.

***Recommendations*** We recommend that the KACo Board establish compensation policies that are fair and equitable for all KACo employees to be used by the Executive Director in administering employee salaries. Those policies should include a requirement that salary increases be based on performance and that written performance evaluations be conducted of all positions at least annually. The policies should also contain a compensation schedule that includes salary levels and ranges for the Executive Director's use in administering salaries.

We recommend the KACo board be informed of salaries of senior executives. With respect to all other positions the board may request to see salaries of any employee or employees. We also recommend, as a part of the annual budget process that the KACo Board be provided with aggregate personnel information, such as total number of employees, amount of proposed changes in total salary costs, if any, and rationales for the changes, fringe benefits expense information, etc.

We further recommend the KACo Board establish an Executive Director annual performance evaluation process. The evaluation results should be reviewed with the Executive Director, signed by the Executive Director and Board Chair, and retained in the Executive Director's personnel file. Evaluation results should be the primary consideration in Executive Director salary adjustments.

We recommend that if other forms of compensation or incentive payments are to be made available to employees, terms and conditions under which such payments would be made should be established in advance of the period of time for which the payment can be earned and should be based on documented achievement.

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**Finding 26: KACo and its affiliate program boards receive no formal orientation.**

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KACo and the program boards received no formal documented orientation that included their role, as well as their legal and fiduciary responsibilities as board members. KACo and its seven program boards is a complex organization providing its members with various products and services, including training, financing, and health, casualty and property insurance coverage. Its boards are also complex and consist of representatives of various groups that primarily include local elected officials and Affiliate Member organizations.

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While KACo board members may be annually re-elected as a board member without limitation on the number of terms they serve, the board membership may change from year to year, bringing new members in who are not familiar with the board, the programs or KACo personnel.

The program boards' members for KACo WC, CoLT, KARP, and KACo UI are appointed or reappointed to serve for a three year period by the KACo Board President with approval of the full KACo Board. The membership of these four program boards are established in a way that a member is to be appointed each year. Thus, these program boards could potentially welcome at least one new member onto the board each year.

To effectively perform their responsibilities as board members, KACo and its affiliate program boards should receive formal orientation to ensure each board member understands the organization, their role and responsibility as a board member, and purpose of the board on which they serve. Without this orientation, new members may feel intimidated by those with tenure or the board environment and not ask pertinent questions for concern of appearing uninformed or inexperienced.

### ***Recommendations***

We recommend the KACo Board and its affiliate program boards receive an annual formal orientation for new and returning board members to ensure the members have a clear understanding of the organization, their role, as well as their legal and fiduciary responsibilities as board members, and the purpose of the board and its programs and services. Also, the orientation should address significant policy changes adopted throughout the previous year.

We recommend the KACo Board consider having an independent party, such as a board attorney, have the responsibility to organize, facilitate, and oversee the annual board orientation. While aspects of the orientation may be performed by KACo personnel, we recommend the independent party facilitate the orientation to ensure the board has a complete understanding of their roles, responsibilities, and other duties.

We recommend the material for the orientation be written and formally presented as a manual to assist the orientation process and serve as a useful reference tool to board members. The orientation manual should provide a description of KACo, its affiliated organizations, and each program board's budget and accounting structure, as well as its revenue and investment information.

We further recommend that board members sign a statement attesting that they have received and read the orientation manual and that those signed statements be due 30 days after the board members' receipt of the manual. We recommend the signed statements be retained to document the board members receipt and understanding of the orientation material.

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### Findings related to Standards of Conduct Policies for Ethical Behavior

#### **Finding 27: Policies for Ethical Behavior were Weak or Nonexistent for Board Members, Officers, and Staff.**

The citizens of the Commonwealth have a right to expect board members, officers, and employees of taxpayer-funded associations of governmental entities to comply with high ethical standards of conduct in their administration of such associations. KACo, primarily funded through membership fees, and administrative fees for insurance services and bond issues, receives its funding ultimately from county governments in the Commonwealth. Such receipt of public funds to operate KACo requires that KACo board members, officers, and staff be accountable to the public for their actions and comply with standards of ethical conduct. Enforceable, written standards of conduct for KACo board members, officers, and staff help provide the needed direction and accountability that is necessary for citizens to have confidence in the operation of KACo.

During our examination period, the KACo employee handbook detailed some written standards of conduct for employees, but did not extend such standards to board members. While the handbook included minimal requirements for employees pertaining to conflicts of interest, gifts, outside employment, employment of relatives, and political activity, it did not address other areas of conduct such as specific conflicts of interests, contracts, service on outside boards or advisory commissions, use of public property/equipment/personnel/time, use of official position to obtain a benefit, representation, confidential information, honoraria, investment/stock ownership, post-employment, and financial disclosure. Further, no evidence was provided to us that KACo enforced compliance with its minimal ethical requirements for employees, or that it had a policy or any procedures for enforcing compliance. Neither did we find any evidence that KACo issued any penalties for violating the requirements.

We commend the KACo board of directors for its attempt on September 30, 2009 to establish a Code of Ethics policy for its board members, and to revise its policy on gifts for employees and board members. However, the provisions in the board's new policies allow improper exceptions for gifts, do not provide enough direction or specificity regarding conflicts and solicitation, and do not address many of the provisions listed above that are required for board members to be accountable and ethical in their decision-making as board representatives.

#### ***Recommendations***

Although we believe that the standards of conduct listed in the 2005 Employee Handbook for "Employment of Relatives" and "Political Activity" are strong policies as written, we recommend KACo strengthen its standard of conduct policies for "Conflicts of Interest," "Gifts," and "Outside Employment" and develop and implement a comprehensive code of ethics including other standards of conduct. Additional areas for consideration are listed below.

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We further recommend the KACo Board strengthen its new code of ethics for its board of directors, and for the members of its various program boards by removing improper exceptions for gifts, providing for specific directions regarding conflicts of interest and solicitation, and including a comprehensive code of ethics with additional standards of conduct.

In developing a comprehensive code of ethics for the boards and staff, the following ethics policy areas for conduct should be considered:

- 1) General Standards of Conduct
- 2) Conflicts of Interest in Contracts and Agreements
- 3) Acceptance of Gifts and Gratuities
- 4) Solicitation
- 5) Employment of Relatives
- 6) Use of KACo Property/Equipment/Personnel/Time
- 7) Use of Official Position to Obtain a Financial Gain or Private Benefit
- 8) Representation
- 9) Misuse of Confidential Information
- 10) Outside Employment/Service on Boards or Commissions
- 11) Honoraria
- 12) Investment/Stock Ownership
- 13) Post-Employment
- 14) Political Activity
- 15) Financial Disclosure

Several of these standards of conduct areas will be addressed more specifically in other comments with more specific findings and recommendations.

In order to insure compliance with the code of ethics adopted, KACo should develop and implement the policies and procedures in Finding 21 on page 91, regarding the reporting and resolution of complaints.

Finally, we recommend once the new comprehensive code of ethics is implemented KACo should provide initial training on the code, as well as an annual review, for all staff and board members.

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**Finding 28:  
KACo's Standards  
of Conduct were  
not effective in  
preventing  
conflicts of interest  
by board members  
and staff.**

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KACo's conflict of interest policy provided in its Employee Handbook for employees provided some general guidance for KACo employees, but it did not provide thorough standards of conduct that are effective in prohibiting conflicts of interest for its employees and board members. Similarly, the "Annual Review of Conflicts" required (by the Kentucky Department of Insurance) to be signed each year by the Board of Trustees of the KACo Workers Compensation Self-Insurance Fund and the All Lines Fund did not appear to prevent conflicts of interest that those board members may have. Without a strong, detailed conflict of interest policy, actions and decisions taken by employees and board members may be inequitable and based on favoritism rather than made impartially. Board members

and employees should be independent and impartial in the actions they undertake and decisions they are called on to render, ascertaining such actions and decisions are based on the best interests of the local counties and their citizens.

While the code of ethics policy adopted by KACo on September 30, 2009, for its board of directors, provides some helpful policies for board members, such policies do not extend to employees or other program board members, and do not provide specific guidance in other areas such as contracting, outside employment or consulting, and ownership interest.

***Recommendations***

In addition to the conflict of interest provisions that KACo has already enacted for its board members and staff, we recommend the KACo board of directors, within its comprehensive code of ethics, provide standards of conduct for conflicts of interest that prohibit employees and all related board members from involvement in discussions or decisions pertaining to:

- 1) Persons or businesses from which they have accepted gifts, gratuities or compensation;
- 2) Matters involving businesses in which they have a direct or indirect financial interest;
- 3) Persons or businesses with which they have a partnership or financial ownership interest;
- 4) Persons or businesses which compete with a business they own privately;
- 5) Matters involving family members, or businesses owned by or employing family members; and,
- 6) Any other matters that present a conflict between the employee or board member's personal interest and his or her duty to KACo and the counties KACo represents.

Employees who abstain from involvement in discussions or decisions as recommended above should not be present during such discussions and the abstention should be documented either in writing and placed in the employee's personnel file or recorded in the minutes of the board meeting.

Moreover, the board of directors should ensure that the conflict of interest standards:

- Prohibit a board member or employee, or a business owned by a board member or employee, from having a contract or an agreement with KACo, or from representing a person or business privately before KACo;
- Prohibit a board member or employee from using his or her official position to obtain a financial gain or a benefit or advantage for him or herself or a family member;
- Forbid a board member or employee from using confidential information acquired during his tenure to further his or her own economic interests or that of another person; and,

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- Prohibit a board member or employee from holding outside employment with, or accepting compensation from, any person or business with which he or she has involvement as part of his or her official position for KACo.

We reiterate the current Conflict of Interest policy in KACo's employee handbook that provides employees must avoid the appearance of impropriety at all times. Board members must do so as well. And, as also stated in KACo's newly adopted policy for board members, we recommend KACo's board members act solely in KACo's interest and not their own private interest or the interest of a third party.

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**Finding 29: KACo did not require its board members and executive staff to file statements of financial disclosure disclosing potential conflicts of interest.**

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During the period of examination, KACo had no requirement for its board of directors, various board members of its related programs, or executive staff to file a statement of financial interests disclosure. Financial disclosure statements provide the citizens of the Commonwealth with a means to determine whether officials responsible for the use of public funds possess any conflicts of interest or potential conflicts between their private interests and their employment duties. Lack of such disclosure tends to reduce public confidence in the integrity of those officers and employees responsible for spending monies obtained ultimately from taxpayers.

At its September 30, 2009, board meeting KACo adopted a policy, based on #25 of the Auditor's Recommendation for Public and Nonprofit Boards, requiring its various board members to provide the board of directors with a copy of the KACo Financial Disclosure form no later than January 1 following the date of appointment or reappointment. As of the date of this report, the disclosure form had not been developed.

***Recommendations***

We recommend the board of directors implement a financial disclosure policy within its code of ethics that requires members of the board of directors and all program boards, as well as the executive staff, to annually file by a specified date a financial interests disclosure statement with the appropriate committee of the board. Required information should be disclosed on a form prescribed by the board.

The policy should further require an affirmative statement by the filer that he or she has no interest that would cause a conflict with his or her official duties. Sanctions for noncompliance with the filing requirement should also be detailed in the policy.

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**Finding 30:  
KACo's Standards  
of Conduct for  
solicitation and  
acceptance of gifts  
and gratuities by  
board members,  
officers, and staff  
were not effective  
in preventing  
conflicts of  
interest.**

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Both KACo's policy on gifts provided in its Employee Handbook for employees, and its new gifts policy adopted on September 30, 2009, for board members and employees, do not provide strong standards of conduct that prohibit conflicts of interests for its employees and board members. Without a strong policy regarding solicitation and acceptance of gifts, conflicts for employees and board members may allow subjective decisions to be made that are not in the best interests of the counties and citizens of the Commonwealth.

In KACo's current gifts policy, terms such as "nominal value," "reasonable," and "not lavish" are vague and do not provide guidance for board members and employees as to what they may accept from vendors. Qualifications such as "if it does not influence objective decision-making," "occurs infrequently," "arises out of the ordinary course of business," and "takes place in settings that are reasonably appropriate and fitting to you, your hosts or guests, and the business at hand" allow for exceptions that can cause a conflict between the board member's or employee's personal interest and his or her duties for KACo.

Allowing exceptions for the acceptance of gifts of over \$100 if the gift is "food or beverage consumed on the premises in connection with a meeting or other business event" or "entertainment at an event (i.e. a sporting event or golf outing) at which the host is also in attendance" appears to be extravagant considering that the policy already allows an employee or board member to accept food, beverage, or entertainment up to a value of \$100 from a vendor.

Several instances were identified where employees and/or board members accepted gifts from vendors, including staff outings and entertainment that created conflicts of interests for them. See examples detailed below:

- Our review exposed that vendors of KACo provided meals and other outings to KACo staff and board members. Specifically, several executive staff members and at least one board member were guests of an insurance vendor at the Ryder Cup held in Louisville in 2008. Although acceptance of such a gift from a vendor did not violate KACo's policy regarding the acceptance of gifts since vendors participated in the event, it does present an actual conflict of interest for the executive staff members and board member when they are involved in KACo discussions or decisions regarding the vendor who provided the gift.
- A vendor of KACo that markets and manages KACo's health insurance program, as well as serves as an independent insurance agent for other insurance products sold by KACo programs, appears to have reimbursed KACo \$500 for alcohol provided at a golf scramble. A KACo board president had originally purchased the alcohol with the KACo credit card. To remain independent in decision-making regarding the vendors with which KACo does business, neither KACo, nor any of its board members or employees, should accept a gift of reimbursement for alcohol from a

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vendor. Such acceptance creates a conflict for KACo and the respective board member or employee, in his or her service for KACo.

We also found that outgoing board presidents often receive large gifts from KACo at the end of their terms. Typically, these gifts had a value of \$1,000 or more. Although these gifts do not present a conflict for the outgoing presidents regarding their service for KACo, they may present a conflict for the outgoing president in his or her role as county judge executive, and consequently may be prohibited by the county judge executives' respective county codes of ethics.

***Recommendations*** We recommend KACo strengthen its gifts policy within its code of ethics by adopting a standard of conduct for the Solicitation and Acceptance of Gifts and Gratuities that would prohibit conflicts of interest. The policy should effect that vendor decisions by board members of KACo and its related programs, as well as by employees, be made impartially and objectively in the best interest of KACo. (See Finding 19 on page 86 for additional recommendations.)

The policy adopted by the board should ensure no board member, employee, or immediate family member of a board member or employee knowingly solicit or accept any gift or gratuity over a nominal value (value should be monetarily defined in policy) per year from any person or business that to his or her knowledge does business with, or is interested directly or indirectly in doing business with or seeks to influence the actions of KACo, or that represents any person or business that seeks to influence or do business with KACo.

The policy should define what is included as a "gift" such as a payment, loan, advance, reimbursement, deposit of money, service, promise, whether intangible or tangible, unless equal or greater consideration is received. Exceptions may be allowed for gifts from family members, engagement and wedding gifts, loans and scholarships awarded on the same terms applied to all applicants, and door prizes available to the general public.

### **Introduction to Findings Related to Operations and Internal Controls**

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KACo's By-Laws state, "The affairs of the Association shall be governed by the board of directors." This establishes the board as the ultimate governing body of KACo. The board was negligent in setting policies, conducting oversight, and ensuring the level of controls and accountability that are necessary for it to carry out the responsibility of the organization's governing body.

Although it is important for a board of directors to avoid micro managing and engaging in the minutiae of day to day operations, the KACo board went to the other extreme in permitting its staff, and many of its own members, to engage in excessive and self-indulgent spending.



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An irony of that situation is that KACo has assisted local governments and other political subdivisions with best practices, policies, and procedures for many years, yet has not applied similar standards to its own organization. KACo has the opportunity and obligation to now meet those standards.

**Finding 31: KACo provides employees with a dual retirement benefit that is in excess of the industry standard.**

KACo participates in the County Employee Retirement System (CERS), which is part of the state operated Kentucky Retirement System. In addition, KACo participates in the Kentucky Public Employees Deferred Compensation Authority (Deferred Compensation), which is a 401(k) defined contribution plan. While providing the opportunity for its employees to participate in these two programs is similar to the other types of public agencies that would typically participate in the state retirement systems, KACo will also match any employee contributions to the 401(k) plan up to 6 percent of the employee’s annual base salary. This extra match is above what any public agencies would typically provide. It is also more than what comparable county associations provide to their employees.

The county associations in both Ohio and Pennsylvania provide only a 401(k) with an employer contribution equal to 10 percent of the employee’s salary. They do not participate in the state retirement systems. In comparison, Arkansas participates in the state retirement system but does not provide a 401(k) match.

Table 58 illustrates the amounts expended by KACo on both types of staff retirement plans.

**Table 58: KACo Employee Retirement Expenses FY 2007 – FY 2009**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>CERS</b>			
KACo Match %	13.19%	16.17%	13.5%
KACo Match Amount	\$301,441	\$417,463	\$403,246
<b>Additional KACo Employee Retirement Match for Deferred Comp 401(k)</b>			
KACo Match %	6%	6%	6%
KACo Match Amount	\$184,353	\$203,330	\$234,672
<b>Total Retirement</b>	<b>\$485,794</b>	<b>\$620,793</b>	<b>\$637,918</b>

Source: FY 2007 and FY 2008: KACo Consolidated Financial Statements and Independent Auditor’s Reports. FY 2009: Unaudited KACo Profit and Loss Statement. CERS employer match per Kentucky Retirement System.

As seen in Table 58 for fiscal years 2007 through 2009, KACo was required to pay 13.19 percent of an employee’s salary to CERS in order to participate. In fiscal year 2009, the total amount of the employer’s contribution to CERS was \$403,246. In addition, KACo matched any employee contributions made to the Deferred Compensation 401(k) plan up to 6 percent of their salary. In fiscal year 2009, the total amount KACo matched for 401(k) plans on behalf of its employees was \$234,672. This is over 58 percent of what was spent for CERS and is above and beyond what is typically spent in the public sector that typically uses CERS. While the benefit to employees displays great generosity on the part of KACo, it does not meet the standards of using member and client funds in the most efficient manner possible.

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**Recommendations** The KACo Board should review the retirement benefits for KACo employees and ensure they provide sufficient benefit to staff while protecting the interests of the public organizations that supply funding for KACo operations.

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**Finding 32: The employment agreement between KACo and the former Executive Director was designed in such a manner that he would be compensated by KACo even under the conditions of death or dishonesty.**

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At the request of KACo’s executive committee, the former Executive Director submitted his resignation on Friday September 4, 2009. The former Executive Director will continue to receive his \$178,000 annual salary and retirement benefits through June 2010, when the contract ends. According to the employment agreement, the former Executive Director will receive compensation even if acts of dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude were committed or for any other reason. The employment agreement states:

KACo, upon approval of the Board of Directors, may terminate this agreement in the event of the death of Arnold or six (6) months after such physical or mental disability of Arnold as would prevent him from performing his duties and obligations under this agreement, or in the event of such acts of dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude by Arnold as would prevent the effective performance of his duties. If at any time during the term of this agreement, KACo exercises its right of termination in accordance with this paragraph due to death, disability, dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude by Arnold as would prevent the effective performance of his duties, KACo shall pay Arnold an amount equal to the balance of compensation due to him pursuant to this agreement through the following June 30 or for at least three (3) additional months, whatever is longer, and all appropriate payments for health, life, and disability insurance and deferred compensation contributions in Arnold’s name during that period.

Good public policy dictates that someone is not compensated when they commit acts of dishonesty, fraud, misrepresentation, nonperformance of duties, or other acts of moral turpitude that would prevent the effective performance of their duties.

**Recommendations** We recommend that a KACo Board legal counsel participate in drafting the employment agreement for the Executive Director and ensure that the interests of the KACo Board are represented when finalizing such an agreement. Further, we recommend the compensation language associated with the termination of an Executive Director quoted above be omitted from any future employment agreements.

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**Finding 33:**  
**Former Executive Director's W-2 did not properly reflect all benefits received.**

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Upon initiation of this examination, we requested a description of executive staff and other employee benefits provided by KACo. According to KACo's response, the former Executive Director's benefits included a vehicle along with a local country club membership, in addition to the standard employee benefits received by all other KACo staff.

According to IRS Publication 15-B "Any fringe benefit you provide is taxable and must be included in the recipient's pay unless the law specifically excludes it."

When examining the Federal W-2 tax forms for each KACo employee, we found that an amount representing the personal use of the vehicle along with the country club membership had not been included on the W-2 issued by KACo to its former Executive Director.

Through discussion with KACo General Counsel/CFO we were informed that he had discussed the issue with both the former Executive Director and a member of the KACo accounting staff after our inquiry and there was some confusion with both parties. He stated that the former Executive Director assumed a value was being placed on the W-2 for his benefits by the KACo accounting staff; however, the KACo accounting staff person doesn't know how it would have been placed on the W-2 since they received no record of what that amount would be.

Because a value had not been added to the former Executive Director's W-2 compensation for these fringe benefits, the benefits were not properly accounted for to ensure taxable amounts were accrued to the employee.

**Recommendations**

We recommend that a process be put in place to ensure that each type of benefit provided to an employee be properly accounted for to ensure taxable amounts accrue to the employee. We further recommend organization, association, and membership fees be thoroughly reviewed by the Board to ensure KACo receives a reasonable benefit from these memberships.

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**Finding 34: No documentation was found that formally approved the former Executive Director's country club membership benefit.**

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KACo provided the former Executive Director with a membership to a local country club. The membership base fee for the period July 1, 2006 through June 30, 2009, was between \$280 and \$320 a month. In addition to that base fee, membership required a food and drink minimum of \$75 each month and renovation costs for repairs to the country club of \$280 each year.

The former Executive Director received, when using the country club, reimbursement for green fees, cart fees, meals in excess of the minimum monthly charge, alcohol, and purchases made at the pro-shop. The total cost to KACo for this benefit was \$17,962 over the three year examination period.

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While KACo specified, in a list of benefits presented to this office, this membership as a benefit provided to the former Executive Director, we found no evidence to support this benefit had been approved as part of his formal compensation package. The employment agreement with the former Executive Director, entered into as of May 24, 2006, detailed the benefits the Executive Director received, including but was not limited to: retirement, deferred compensation contributions, health insurance, life insurance, liability insurance coverage and an automobile for business and personal use.

Through discussions with one former board chair and the KACo General Counsel/CFO, the benefit of the country club membership had been in place for several years; however, little is known about when the benefit actually began and who formally approved the benefit. Those interviewed regarding this benefit to the former Executive Director stated that it would include the monthly membership fee, the monthly food and drink minimum and any other costs incurred on behalf of KACo while meeting or interacting with KACo members.

The former Executive Director's employment agreement did state that he would receive reimbursement for funds expended in the "discharge of his duties for travel, board, meals, and other business costs incident with relations with KACo members and the constituency it represents." It further stated that the Executive Director shall be reimbursed for "the actual cost of such reasonable and necessary expenses incurred by him upon presentation of expense statements in the manner required by KACo policies."

If the argument were made that the membership would fall under this portion of the former Executive Director's employment agreement, KACo still did not require the former Executive Director to provide sufficient details related to the charges so that the determination could be made as to if these expenses were reasonable and necessary or that they related to the discharge of his duties as the Executive Director and were not personal in nature. In addition, the expense reports associated with these costs were never reviewed by the board; they were simply submitted to accounting to reimburse the former Executive Director.

A former Board President, who formally signed the former Executive Director's contract in 2006, stated the he did not recall discussing the country club membership during the negotiation process and that he was not certain he understood that membership to the local country club was part of any benefit to the former Executive Director at that time.

### ***Recommendations***

We recommend the board ensure all benefits to the Executive Director be clearly detailed in his or her employment agreement. We further recommend the Board review the necessity of all benefits to determine whether the benefits are reasonable and what purpose these benefits serve the organization. Finally, we recommend the board require details associated with such membership benefit when the benefit is beyond the basic membership fee to ensure that an expense has a business purpose.

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**Finding 35:**  
**KACo’s Director of Insurance and Director of Financial Services received bonuses from the CIC that were not clearly documented in the minutes.**

KACo’s Director of Insurance and Director of Financial Services received bonuses totaling \$140,000 from the CIC in the last three fiscal years. The directors were also paid a total of \$634,560 in regular salaries from KACo in the last three fiscal years. In addition, the Director of Insurance received \$141,250 as a total “marketing incentive distribution” for the last three fiscal years. Under a program administration contract with KACo, CIC pays for a portion of these salaries. CIC is not required to pay the bonuses to these two KACo staff. These bonuses were never discussed in the minutes and there is no contract outlining the details of the payments. The following outlines the details of the compensation made to the Director of Insurance and Director of Financial Services:

**Director of Insurance:**

2007 KACo Salary	\$106,200	
2007 Incentive Distribution	47,500	
2007 Commonwealth Insurance Corporation Bonus	<u>20,000</u>	<b>\$173,700</b>
2008 KACo Salary	115,200	
2008 Incentive Distribution	46,875	
2008 Commonwealth Insurance Corporation Bonus	<u>25,000</u>	<b>187,075</b>
2009 KACo Salary	124,800	
2009 Incentive Distribution	46,875	
2009 Commonwealth Insurance Corporation Bonus	<u>25,000</u>	<b>196,675</b>
<b>Total</b>		<b><u>\$557,450</u></b>

**Director of Financial Services:**

2007 KACo Salary	\$88,200	
2007 Commonwealth Insurance Corporation Bonus	<u>20,000</u>	<b>\$108,200</b>
2008 KACo Salary	96,000	
2008 Commonwealth Insurance Corporation Bonus	<u>25,000</u>	<b>121,000</b>
2009 KACo Salary	104,160	
2009 Commonwealth Insurance Corporation Bonus	<u>25,000</u>	<b>129,160</b>
<b>Total</b>		<b><u>\$358,360</u></b>

There was no contract or other document that provided the criteria under which bonus payments would be made and no additional duties were required above what was expected in the program administration contract. The Director of Financial Services explained that the CIC Board of Directors decided to give them a bonus based on the profitability of the company.

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**Recommendations** The CIC Board should fully disclose and record the services that are expected of the Director of Insurance and Director of Financial Services in order to receive bonus payments. This should include any qualification as to the measure of profitability of the CIC.

The CIC Board should determine whether the bonus payments are necessary and beneficial to the organization for the services being provided by these two directors since their salaries are already being paid for through the program administration fee contract. If these extra salaries are determined to be necessary and beneficial to the organization, the CIC Board and the KACo Board should determine whether the amount of the bonus is reflected in the Program Administration Contract.

As previously recommended in Finding 25 on page 97, we recommend that the KACo Board establish compensation policies that are fair and equitable for all KACo employees.

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**Finding 36: No supporting documentation was provided as required by policy for over \$800,000 of credit card charges and reimbursement requests.**

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The KACo Business Expense Reimbursement policy in effect during this examination states, in part, “KACo will, with proper receipts, reimburse employees for all reasonable and necessary expenses incurred by an employee in connection with the performance of his or her duties for the Association.”

The KACo policy statement indicates that internal control is established at a high standard requiring specific documentation to support expense reimbursements. However, while examining the expense reports of KACo staff, management and board members for the period July 1, 2006 through June 30, 2009, we identified \$10,659.48 in business expense reimbursements for which no supporting documentation was provided.

Many of the unsupported expense reimbursements were for entertainment expenses. On October 12, 2007, the Assistant Director of Insurance requested reimbursement for a \$100 expense he referred to as “Entertainment.” The expense was for a carriage ride through Central Park on October 5, 2007, while he, along with the former Executive Director, a Board member and the Risk Manager attended a Risk and Insurance Management Society (RIMS) conference in New York City, New York. On that same date, October 5, 2007, the Risk Manager had two additional \$100 expenses for “entertainment” with no support or description.

On July 16, 2008, the Director of Financial Services requested a \$200 reimbursement for an expense described on the request form as “caps at ballgame.” According to the Director of Financial Services, that expense on July 12, 2009, was actually for additional tickets to a professional baseball game in Kansas City, Missouri. He stated that some board members had decided last minute to join others and go to the ballgame so he had to purchase additional tickets. The Director stated that the ball caps, which the expense request form referred to, were actually only \$150 and was charged on his KACo credit card.

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Certain expense reports included simple yellow post-it notes with a hand written note stating the name of an association, such as NACo or a description on the expense voucher stating meals, drinks, home internet service, and other various expenses and provide no support for the charges. (See Appendices 1 through 10 for full listing of unsupported business expense reimbursements.)

In addition to failing to require individuals to abide by its expense reimbursement policy, auditors found 1,619 transactions totaling \$804,227.53 in credit card charges with no documentation or additional information to support the charge.

The KACo Credit Card policy states, “Employees are responsible for maintaining receipts of all expenses charged to a KACo credit card and shall submit the receipts to the Division of Administration Services on a monthly basis.” However, through interviews with various KACo credit card holders, we understand that while the policy states that the employee shall submit receipts, that employees, including Executive Management, are not actually required to comply with the policy by submitting a receipt to support charges made to their KACo issued credit card. Furthermore, the credit card policy in place for the period under examination was part of the employee handbook and, as such, was not explicitly applicable to the Board President or any other Board member.

When analyzing the credit card transactions with no documentation, we identified 34 percent of all these credit card transactions were on the former Executive Director’s credit card. The total amount of undocumented transactions on the Executive Director’s credit card is \$434,701, which is 57 percent of the total amount charged on his credit cards during the examination period.

In calendar year 2008, the former Board President failed to provide documentation for 183 charges totaling \$16,997.86 placed on his KACo issued credit card. This total is 94 percent of the total dollar amount of charges he placed on his credit card while in office.

While analyzing those credit card transactions for which supporting documentation was not provided by the cardholder, we found \$8,412.23 in charges made to a ticket vendor for shows or other entertainment that were not specifically documented. The ticket vendor purchases were all made on the former Executive Director’s card between April 21, 2008 and July 22, 2008.

In addition to those ticket purchases we identified other ticket purchases totaling \$746 from a horse racing track in Lexington, Kentucky. The tickets were purchased by the Deputy Executive Director and the Director of Financial Services. Both individuals indicated that the purchases were for various program board members.

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We also found a single transaction on August 9, 2007, for \$406 to a University ticket office. The purchase was charged to the former Executive Director's credit card. Based on similar purchases made the following year, in 2008, by the former Executive Director and another purchase in 2009 on another KACo employee's credit card, it appears that the purchase was for season football tickets. The purpose for purchasing these tickets is unknown. KACo had no documentation to identify how these tickets were used and by whom.

On July 13, 2008, the Director of Financial Services incurred a \$150.00 cost at a professional baseball game in Kansas City, Missouri for what he describes were 10 \$15 ball caps, although no receipt was provided to support this charge. According to the Director of Financial Services, the ball caps were purchased for various Board members who were attending the game while at the 2008 NACo Conference in Kansas City.

Additionally, we found several expensive restaurant charges with no documentation. Three of the highest charges for a meal that had no receipt or other documentation were over \$4,500 each. On July 12, 2007, the Director of Financial Services charged a meal charge for \$4,800 at a restaurant in Louisville, Kentucky. According to the Director of Financial Services, the meal was during a Kentucky County Judge Executive Association's Summer Conference where a group of KACo members were taken out to eat. A handwritten note on the credit card statement referred to "AOC projects"; however, no additional information was available to determine who specifically was present or what benefit this meal served KACo and its membership.

The highest single restaurant charge made that had no documentation was charged to the former Executive Director's credit card. On August 5, 2008, a single charge of \$6,222.23 was made at a restaurant in Louisville, Kentucky. According to the former Executive Director's calendar, provided by his assistant, the Governor's Local Issues Conference was held in Louisville at that time. It appears this charge was for a meal associated with the conference attendees; however, upon review of the conference agenda it does not appear that KACo hosted a formally scheduled meal for the conference.

Undocumented charges totaling \$7,074.01 were for meals at local restaurants in Frankfort. The individual charges range from \$5.40 to \$384.30, with the average cost of around \$62.00.

According to the Director of Financial Services he might take an individual out for a meal around town if they come into Frankfort for business. He felt that he had verbal approval from the former Executive Director because he would always take that person to meet the former Executive Director as a courtesy and let the former Executive Director know that they were going out to a meal. He acknowledged that his meal would also be paid for during those instances.



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## Chapter 3

# Findings and Recommendations

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**Recommendations** We recommend KACo not reimburse an employee or Board member without sufficient supporting documentation. A process should be established to identify responsible parties to perform a thorough review of these charges and to document the review and any undocumented and disallowed expenditures.

We recommend the policy explicitly state that expenses not supported by detailed, itemized receipts within a specified period will not be paid by KACo.

We recommend the KACo Board consider a policy that employees and Board members be responsible for expenditures associated with unscheduled events or activities and be reimbursed for appropriate, documented transactions. (See Finding 19 on page 86 for additional recommendations.)

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**Finding 37: KACo did not require adequate documentation for credit card and expense reimbursements.**

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In addition to KACo not enforcing established credit card and business expense reimbursement policies, which require documentation be submitted to support the expenses, KACo did not require documentation to be provided to explain the business purpose or any other information associated with the expense.

Between July 1, 2006 and June 30, 2009, KACo had over \$350,000 in credit card expenses and over \$11,000 in business expense reimbursements, which had inadequate supporting documentation. By not providing a specific related business purpose or documenting those in attendance for certain activities associated with an expenditure, the appropriateness, reasonableness, or necessity of the expense was unclear.

Examples of credit card expenditures that did not have adequate supporting documentation included, but were not limited to meals, dry cleaning, hotels, sporting goods, and bars. Approximately 51 individual credit card transactions were identified for meals that each cost in excess of \$1,000. Just these 51 meals, in total, cost KACo over \$142,000.

The types of business expense reimbursements that had inadequate documentation included, but were not limited to, meals, transportation and entertainment.

On October 20, 2008, a KACo employee requested reimbursement for a purchase the employee made on October 9, 2008, from a local race track in the amount of \$748.60. The receipt was included with the expense reimbursement, but it was not itemized and only referred to Magistrates and Commissioners. No other details were associated with the expense to explain how race track expenses were determined to be a legitimate KACo business expense.

The KACo Business Expense Reimbursement policy effective during the examination period stated in part, “KACo will, with proper receipts, reimburse employees for all reasonable and necessary expenses incurred by an employee in connection with the performance of his or her duties for the Association.” The Credit Card policy did not specify that expenses be reasonable and necessary but did state, “KACo credit cards shall be utilized only for business expenses.”

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## Chapter 3

# Findings and Recommendations

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In order to be compliant with the Business Expense Reimbursement and Credit Card policies as written, KACo should document the business purpose and information regarding those participating in an event to determine whether the business purpose of the expense was reasonable and necessary.

By not requiring detailed documentation for credit card and reimbursement expenses, a meaningful, thorough review process could not be performed due to the lack of documentation. It appears that KACo Executive Management and Board members would only be able to assume that these expenditures were made for a reasonable necessary business purpose.

The Board should require specific documentation be provided to ensure a thorough review is possible allowing for a clear understanding of whether the expenditure was appropriate, reasonable, or necessary to the operations of KACo.

The current Board President presented draft policies to the KACo Board on September 30, 2009, for several KACo operations. The proposed policies were approved by the Board. The new policies included credit card usage and business expense reimbursements. While we are encouraged by the Board action, additional policy changes should be considered.

### *Recommendations*

We recommend the policy state the consequences of not providing adequate supporting documentation. This would include KACo not paying for an expenditure that is inadequately documented. For example, expenditures should be accompanied by an itemized receipt, identifying the number and names of those attending an activity, and the specific business related purpose of the expenditure.

We recommend KACo policy specifically state that the business expense reimbursements and credit card transactions will be reviewed for appropriateness, reasonableness, and necessity and identify those responsible to review the transaction activity.

(See Finding 19 on page 86 for additional recommendations.)

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**Finding 38: Public official defense insurance coverage offered through the KACo Kentucky All Lines Fund pays legal fees even when an official is found guilty.**

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According to KACo Director of Insurance, the legal defense coverage for public officials is an incidental coverage enhancement for up to \$100,000 offered through KALF. KALF paid approximately \$308,000 in legal fees and other expenses for this coverage for seven elected officials. The legal defense coverage, as described by the Director of Insurance, is a mono-line coverage, meaning the defense coverage is optional for counties and special taxing districts. Although the specific details of this type of coverage were more clearly defined by a revision to the insurance policies in 1998, the provision was a component of the insurance coverage in prior years as well.

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## Chapter 3

# Findings and Recommendations

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Of the \$308,000, \$236,182 or 77 percent was been paid in legal fees for these seven elected officials while the remaining 23 percent or \$71,718 was spent for other associated expenses such as investigators hired at the request of KALF or KACo. These additional expenses were incurred by KACo acting in its capacity as administrator for the KALF program.

Although the coverage is up to \$100,000, the Director of Insurance explained that KALF can cover more on any line of coverage, including the legal defense coverage. In reviewing the total amounts expended from KALF for this coverage, we identified an instance where KALF expended over the \$100,000 coverage for an individual official. KALF expended \$144,901 in legal defense coverage for a Knott County official related to vote buying allegations. According to the Director of Insurance, KALF sent an investigator out to interview more than 60 potential witnesses with respect to the vote buying allegation. Ultimately this official was convicted by a federal jury.

While the Director of Insurance stated that the coverage stops immediately if the official is found guilty and it does not pay settlements, it is our understanding that the policy had not, and currently does not, include a provision requiring repayment of the defense coverage if the public official is convicted of the offense. On four occasions the legal defense coverage paid the legal fees for officials who were found guilty of criminal charges. The amount paid in these four instances totaled \$278,154. Although county funds are used to purchase these insurance policies, the benefit in this case is actually being given directly to the official and not the counties and their taxpayers.

While it is important to acknowledge that officials elected to public office by the nature of the position may be at higher risk to be a party in legal proceedings, the insurance policy purchased by the county should have a provision to protect the taxpayer as well as the official. The most reasonable manner to provide such protections would be to require reimbursement of payments made for the official if found guilty.

### *Recommendations*

We strongly recommend the KALF Board revise its current insurance policies to include language that stipulates that the public official will reimburse KALF the total cost for defense if the official is convicted of the offense for which they have been charged.

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**Finding 39:  
Personal and non-  
KACo business  
charges were made  
using KACo credit  
cards despite  
credit card policy.**

KACo credit card policy stated, “[p]ersonal expenditures shall not be charged to any KACo credit card, even if the employee intends to reimburse the Association for the expense period.” For the examination period, all credit card activity and supporting documentation was reviewed. Expenditure reimbursements were made to KACo from its employees, executive management, Board members, and vendors for expenditures determined not to be legitimate KACo business expenses.

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## Chapter 3

# Findings and Recommendations

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The majority of the expenses resulting in reimbursements to KACo related to airfare tickets for spouses to travel with KACo employees, executive management, or board members.

According to those interviewed, it is common practice for KACo to place airfare for a KACo employee or board member spouse on a KACo credit card. This is done for convenience and to ensure that the spouse is on the same flight and seated with their spouse.

In addition to spouse travel, KACo incurred the hotel expense for a vendor. According to documentation, two hotel rooms were paid using a KACo credit card on behalf of an insurance vendor. The charge, which was placed on the KACo Financial Manager's credit card, was for a hotel in London, Kentucky where the vendor attended an insurance forum.

According to one KACo employee, when insurance forums were held, KACo historically incurred the cost of booking all the rooms for those they anticipated would participate. KACo then requested reimbursement from the vendor for any expenses. It was explained that it is a matter of convenience; however, there is no apparent reason that the vendor could not be responsible to pay the hotel.

In addition to airfare for spouses, and hotel rooms for vendors, KACo credit cards were used for personal expenses such as laundry and fuel. According to the employee who paid for laundry using a KACo credit card, the charge was accidentally placed on his KACo credit card. He noted that he personally used the same banking institution as KACo and given that the credit cards looked similar he used the wrong card. He stated that he reimbursed KACo as soon as he realized his mistake. The reimbursement was made to KACo the month following the initial credit card charge.

According to the Director of Financial services, a similar situation occurred on his KACo credit card. On June 28, 2008, the Director incurred an expense of \$1,079.99 on his KACo credit card. He also noted that the KACo credit card resembles his own personal credit card. Within a few days, he realized his mistake and reimbursed KACo.

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## Chapter 3

# Findings and Recommendations

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The Director of Insurance pointed out that he recently made some personal reimbursements for previous charges he believed were personal in nature or for expenses he did not personally feel were legitimate KACo expenses. One such charge was for a golf fee incurred in September 2007 during a CRL conference. The reimbursement was made to KACo on March 2, 2009. Another reimbursed charge was \$500 for a dinner where a large amount of alcohol was purchased. The reimbursement was submitted to accounting on August 17, 2009. In an email to a KACo accounting staff member on that same day as the reimbursement check, the Director of Insurance stated, "I am also submitting another re-imbusement for \$500 for a dinner at the Seelbach Hotel in December of 2007 at the KY Workers Comp Education Association Conference. I do not know exactly what everyone had, but this should cover a good chunk of the alcohol tab."

The Director of Insurance stated that KACo did not request the reimbursement, but that he felt these charges should not be the responsibility of KACo.

While examining KACo credit card activity and the supporting documentation for the examination period, we found several instances where credit card charges were either not supported by a receipt or other documentation or the documentation that was provided was not sufficient to provide an understanding of the business purpose of the expense or the names of individuals associated with the expense. By allowing this practice, KACo could not detect all personal or non-business related KACo expenditures and it would be left to the cardholder to make that judgment and to initiate the reimbursement to KACo.

A stringent review process should be implemented to ensure charges that should be reimbursed are identified and a timely reimbursement is made. This process may also deter personal expenses from being placed on credit cards. This process requires an expense be accompanied by sufficient detailed documentation otherwise a thorough review process will not be successful. We performed procedures to determine whether reimbursements that were made were appropriately recorded by the accounting staff and found no exceptions.

As stated in our finding on inadequate documentation (see Finding 37 on page 115), by not requiring sufficiently detailed documentation, a thorough review cannot be performed to determine whether an expense is an appropriate, reasonable, and necessary expense for KACo.

We recognize KACo revised its policies on September 30, 2009; however we believe additional modifications should be made to further strengthen the policies.

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## Chapter 3

# Findings and Recommendations

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**Recommendations** We recommend KACo include specific language in its business expense reimbursement policy to address employee spouse or companion expenses including airfare. The most recent policies only address board member spouse or companion airfare or registration fees.

We further recommend KACo not incur expenses on behalf of its vendors. If KACo reserves a group of rooms, the actual charge for the vendor's room should be incurred by the vendor. The room and any other expenses should not be placed on a KACo credit card.

We recommend the Board develop a policy relating to the timeliness of reimbursements made to KACo by Board members, employees, and others. This policy should include a time period by which reimbursements must be made and specify the action that will be taken for those that violate the policy.

We again recommend KACo policy specifically state that the business expense reimbursements and credit card transactions will require sufficient documentation to allow for a thorough review to ensure the business purpose, appropriateness, reasonableness and necessity of an expenditure.

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**Finding 40: KACo had insufficient internal control over the collection and deposit of fees for its Kentucky Association of Counties Associate Member Program (KACAM).**

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The KACAM program promotes businesses access to KACo clients by providing advertising, mailing lists, and conferences. The annual membership fee for the KACAM program is \$250. The KACo Director of Member Services had the responsibility to receive checks for membership fees, send the checks to KACo financial staff for deposit, and to add any new associate members to the KACAM list. A routine reconciliation was not performed of the number of businesses on the associate member list to the amount of KACAM program funds deposited.

According to the Director of Member Services, it would be possible to receive the checks for the KACAM membership fee, deposit the checks in a personal account, and to add the business to the KACAM member list. Given that the Director of Member Services is the person responsible to ensure that fees were received and deposited prior to adding a business to the list, a business could be added without depositing the fee and not be detected as long as this was done a limited number of times. If this scheme were to occur for all membership fees, it should be detected when a review of KACo receipts is made during the budgeting process. At this time, there is no indication that any membership fees are unaccounted for.

The total KACAM program income for fiscal year 2008 was only \$17,500 and therefore did not have a significant financial impact on KACo, but internal controls should be strengthened to reduce the risk of loss. A simple process that includes another employee, not under the director's supervision, to review fees received and the number of KACAM members would strengthen the control over these funds.

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## Chapter 3

# Findings and Recommendations

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**Recommendations** We recommend KACo perform a reconciliation of KACAM member fees. A staff person, not under the supervisory control of the Director of Member Services, should reconcile membership fees to the number of KACAM members. Any variation should be reported to the KACo Chief Financial Officer.

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### **Examination Conclusion**

An association is ultimately responsible for serving the interests of its members. When an association's members are governments, and when monies provided to the association originate from taxpayers, then the association's obligation extends beyond its membership rolls. The association's obligation is then to the public good. In instance after instance, we identified that various KACo Board members and KACo senior executives spent excessive sums of money for purposes that were not beneficial to member counties or to the interests of the public.

Instead of hundreds of thousands of dollars wasted on the giving and receiving of gifts, excessive benefits, and lavish entertainment, new or expanded services could have been developed, or various member costs could have potentially been reduced.

Clearly, not every person who has served as a member of the KACo Board has engaged in the excesses described in this report, and certainly the same is true of KACo's staff. Among both board members and employees, past and present, there are many dedicated public servants and professionals of high integrity working diligently on behalf of KACo and its members. There were leaders who resisted the excesses evidenced in this report, and employees who worked effectively, despite the culture that developed.

The scrutiny KACo has recently experienced must lead to genuine reform. The steps taken by the KACo Board in recent months demonstrate the leadership's commitment to positive change. The reforms must go well beyond enacting much needed policies and safeguards, and adherence to and enforcement of those policies and safeguards. Genuine reform requires KACo leadership to consistently demonstrate a change in its culture. The new culture must be marked by an uncompromising commitment to the association's obligation to serve the counties' and the public's interests. The cultural change must provide for accountability and transparency that will make the organization better fulfill its obligations. When these changes are engrained throughout the organization, then genuine reform will occur.





**Former Executive Director/CEO****Appendix 1****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/6/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$57.13	restaurant - receipt not itemized
7/7/2006	Arandas Mexican Restaurant	Frankfort, KY	\$49.77	restaurant - receipt not itemized
7/10/2006	Black Tulip	Midway, KY	\$176.00	restaurant - receipt not itemized
7/13/2006	Z's Restaurant & Bar	Owensboro, KY	\$948.09	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
7/17/2006	Chili's Bar & Grill	Frankfort, KY	\$52.66	restaurant - receipt not itemized
7/18/2006	Chili's Bar & Grill	Frankfort, KY	\$63.95	restaurant - receipt not itemized
7/18/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$60.77	restaurant - receipt not itemized
7/25/2006	Serafini	Frankfort, KY	\$23.50	restaurant - receipt not itemized
7/26/2006	Serafini	Frankfort, KY	\$552.79	restaurant - receipt not itemized
7/29/2006	Longview Golf Course	Georgetown, KY	\$140.00	entertainment - golf - receipt not itemized
8/1/2006	Chili's Bar & Grill	Frankfort, KY	\$77.73	restaurant - receipt not itemized
8/3/2006	Amoco Oil	Dawson Springs, KY	\$45.51	gas
8/3/2006	Oasis Southwest Grill	Kuttawa, KY	\$714.04	restaurant - receipt not itemized
8/4/2006	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$229.25	travel - lodging/restaurant - receipt not itemized
8/6/2006	Joe's Seafood, Prime Steak, & Stone Crab	Chicago, IL	\$662.82	restaurant - receipt not itemized (2006 NACo Conference)
8/6/2006	Joe's Seafood, Prime Steak, & Stone Crab	Chicago, IL	\$993.60	restaurant - receipt not itemized (2006 NACo Conference)
8/6/2006	Joe's Stone Crab (Chicago)	Chicago, IL	\$3,342.10	restaurant - receipt not itemized (2006 NACo Conference)
8/6/2006	Miller's Pub & Restaurant	Chicago, IL	\$39.47	restaurant - receipt not itemized (2006 NACo Conference)
8/7/2006	Hilton Hotels - Big Downtown Restaurant	Chicago, IL	\$119.50	restaurant - receipt not itemized (2006 NACo Conference)

**Former Executive Director/CEO**

**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
8/7/2006	Mike Dikta's Restaurant	Chicago, IL	\$8,857.00	restaurant - receipt not itemized (2006 NACo Conference)
8/8/2006	Charlie Trotter's	Chicago, IL	\$507.86	restaurant - receipt not itemized (2006 NACo Conference)
8/8/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$155.39	restaurant - receipt not itemized
8/9/2006	Chili's Bar & Grill	Frankfort, KY	\$13.96	restaurant - receipt not itemized
8/9/2006	Image Limo	Chicago, IL	\$105.00	travel - transportation - receipt not itemized (2006 NACo Conference)
8/9/2006	Luigi Stefani Pizzeria	Chicago, IL	\$19.35	restaurant - receipt not itemized (2006 NACo Conference)
8/9/2006	Mike Dikta's Restaurant	Chicago, IL	\$121.18	restaurant - receipt not itemized (check signed at 11:03 pm) (2006 NACo Conference)
8/9/2006	Miller's Pub & Restaurant	Chicago, IL	\$37.65	restaurant - receipt not itemized (check signed at 1:37 am) (2006 NACo Conference)
8/9/2006	Signature Room at 95th (Hancock Building)	Chicago, IL	\$90.97	restaurant - receipt not itemized (2006 NACo Conference)
8/10/2006	Bonefish Grill	Louisville, KY	\$93.02	restaurant - receipt not itemized
8/10/2006	<b>UNKNOWN - Store #10011</b>	Maysville, KY	\$72.10	unknown - receipt inadequate (training)
8/11/2006	Arandas Mexican Restaurant	Frankfort, KY	\$257.14	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
8/16/2006	Sonny's Real Pit BBQ	Somerset, KY	\$40.40	restaurant - receipt not itemized (training)
8/17/2006	Expedia	Cincinnati to Burlington, VT; companion; depart 9/27	\$278.60	travel - receipt not adequate (2006 CRL Membership and Board Meeting)
8/17/2006	Expedia	Cincinnati to Burlington, VT; employee; depart 9/27;	\$278.60	travel - receipt not adequate (2006 CRL Membership and Board Meeting)

**Former Executive Director/CEO****Appendix 1****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/17/2006	Gaylord Opryland Hotel	Nashville, TN	\$736.54	travel - food/bev, parking, phone calls (\$306.50 alcohol) (2006 NCSL Conference)
8/17/2006	Old Stone Inn	Simpsonville, KY	\$38.92	restaurant - receipt not itemized
8/18/2006	Amoco Oil	Fisherville, KY	\$29.08	gas
8/21/2006	El Azul Grande Restaurant	Prestonsburg, KY	\$47.33	restaurant - receipt not itemized
8/21/2006	Red Lobster	Owensboro, KY	\$22.55	restaurant - receipt not itemized
8/21/2006	Summit Golf & Country Club	Owensboro, KY	\$5.98	unknown - receipt not itemized
8/22/2006	Executive Inn	Owensboro, KY	\$95.55	travel - Lodging
8/22/2006	TGI Friday's	Louisville, KY	\$34.16	restaurant - receipt not itemized
8/23/2006	Tumbleweed Southwest Grill	Maysville, KY	\$27.22	restaurant - receipt not itemized
8/24/2006	deSha's	Maysville, KY	\$194.71	restaurant - receipt not itemized (training)
8/24/2006	Old Stone Inn	Simpsonville, KY	\$59.77	restaurant - receipt not itemized
8/30/2006	Texas Roadhouse (Elizabethtown)	Elizabethtown, KY	\$22.53	restaurant - receipt not itemized (training)
8/31/2006	Chili's Bar & Grill	Frankfort, KY	\$29.67	restaurant - receipt not itemized
8/31/2006	Executive Inn - River's Edge	Owensboro, KY	\$180.52	restaurant - receipt not itemized
9/2/2006	BP Oil	Frankfort, KY	\$40.76	gas
9/4/2006	Chevron	Frankfort, KY	\$37.84	gas
9/9/2006	Murrays' Restaurant	Lexington, KY	\$248.96	restaurant - receipt not itemized
9/12/2006	Arby's	Elizabethtown, KY	\$11.11	restaurant - receipt not itemized
9/13/2006	Marriott Hotels - Blu Lobby Bar	Louisville, KY	\$36.42	restaurant - food/bev, alcohol (\$17 alcohol)
9/13/2006	Vincenzo's Italian Restaurant	Louisville, KY	\$303.93	restaurant - receipt not itemized
9/13/2006	Vincenzo's Italian Restaurant	Louisville, KY	\$539.23	restaurant - receipt not itemized
9/14/2006	Hampton Inn	Richmond, KY	\$81.57	travel - lodging (RIMS Golf Tournament)
9/15/2006	Longhorn Steakhouse	Frankfort, KY	\$55.61	restaurant - receipt not itemized

**Former Executive Director/CEO****Appendix 1****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$949.78	travel - lodging, phone calls (trip to visit vendor)
9/26/2006	BP Oil	Frankfort, KY	\$33.56	gas
10/3/2006	Amoco Oil	Shelbyville, KY	\$34.88	gas
10/3/2006	Railheads Restaurant	Versailles, KY	\$33.00	restaurant - receipt not itemized
10/4/2006	Chili's Bar & Grill	Frankfort, KY	\$47.63	restaurant - receipt not itemized
10/9/2006	Jim's Seafood	Frankfort, KY	\$64.33	restaurant - receipt not itemized
10/10/2006	Cherry Blossom Golf and Country Club	Georgetown, KY	\$16.00	restaurant - receipt not legible
10/10/2006	Cherry Blossom Golf and Country Club	Georgetown, KY	\$42.00	unknown - receipt not itemized
10/10/2006	Cherry Blossom Golf and Country Club	Georgetown, KY	\$116.00	unknown - receipt not itemized
10/12/2006	Flying J	Waddy, KY	\$36.90	gas
10/12/2006	Limestone Restaurant	Louisville, KY	\$477.42	restaurant - receipt not itemized
10/13/2006	Serafini	Frankfort, KY	\$67.71	restaurant - receipt not itemized
10/17/2006	Walmart	Frankfort, KY	\$118.96	miscellaneous - 4 safety kits
10/25/2006	Keeneland Association Inc.	Lexington, KY	\$80.00	tickets - receipt not itemized
10/26/2006	Malone's Restaurant	Lexington, KY	\$375.17	restaurant - receipt not itemized
10/28/2006	Thai Smile	Frankfort, KY	\$78.14	restaurant - receipt not itemized
10/30/2006	Shell Oil	Frankfort, KY	\$34.55	gas
11/1/2006	O' Charley's	Frankfort, KY	\$60.70	restaurant - receipt not itemized
11/2/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$45.49	restaurant - receipt not itemized
11/2/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,287.10	restaurant - receipt not itemized
11/3/2006	Lowe's	Frankfort, KY	\$49.58	miscellaneous - 5 - 8' outdoor cords and 2 -25' cord org.
11/4/2006	Churchill Downs - Turf Club	Louisville, KY	\$124.22	restaurant - receipt not itemized
11/7/2006	Pizza Hut	Frankfort, KY	\$40.81	restaurant - receipt not itemized
11/10/2006	Flying J	Waddy, KY	\$31.60	gas

**Former Executive Director/CEO**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/10/2006	Longhorn Steakhouse	Frankfort, KY	\$68.25	restaurant - receipt not itemized
11/17/2006	U-Haul	Frankfort, KY	\$260.77	miscellaneous - truck rental
11/20/2006	Bombay Brazier	Frankfort, KY	\$280.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
11/21/2006	Serafini	Frankfort, KY	\$309.17	restaurant - receipt not itemized
11/27/2006	Kmart	Frankfort, KY	\$85.69	holiday supplies - decorations
11/27/2006	Lowe's	Frankfort, KY	\$57.89	holiday supplies - decorations
12/1/2006	Chili's Bar & Grill	Frankfort, KY	\$80.25	restaurant - receipt not itemized
12/1/2006	Longhorn Steakhouse	Frankfort, KY	\$97.16	restaurant - receipt not itemized
12/5/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$84.49	restaurant - receipt not itemized
12/10/2006	Amoco Oil	Shelbyville, KY	\$36.88	gas
12/14/2006	Bath & Body Works	Lexington, KY	\$35.78	gifts - receipt not itemized
12/14/2006	Bombay Company	Lexington, KY	\$98.58	gifts - 5/3 Baboo cheese knives; memory box; bamboo handled cheese tray
12/14/2006	Sears Roebuck	Lexington, KY	\$169.56	gifts - ceramic heater; wet/dry vac; 30' cordree mds; mechnic se sal
12/15/2006	Elder-Beerman	Frankfort, KY	\$121.60	gifts - 3 small electronics
12/15/2006	Starbucks	Frankfort, KY	\$57.24	gifts - 2 solo tumblers; 1 six for season
12/16/2006	Kmart	Frankfort, KY	\$93.23	holiday supplies - Christmas gift wraps, bows, tape, bottle of water
12/17/2006	Lepantos Steakhouse	Paducah, KY	\$666.77	restaurant - receipt not itemized
12/19/2006	Pottery Barn	Louisville, KY	\$200.29	gifts - 6 items - receipt inadequate
12/19/2006	Williams-Sonoma	Louisville, KY	\$222.64	gifts - knife; baking dish, popcorn bucket, popcorn and oil
12/20/2006	Artique Inc	Lexington, KY	\$130.38	gifts - receipt not itemized
12/20/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$8,161.20	restaurant - receipt not itemized
12/21/2006	Office Depot	Frankfort, KY	\$74.19	gifts - agenda, zip, leather

**Former Executive Director/CEO**

**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/21/2006	Radio Shack	Frankfort, KY	\$52.99	gifts - illuminated rc airplane
1/12/2007	HMS Host	Baltimore, MD (airport)	\$87.06	restaurant - receipt not itemized
1/12/2007	Willard Intercontinental Hotel	Washington, DC	\$30.85	travel - lodging/restaurant - receipt not itemized
1/16/2007	Willard Intercontinental Hotel	Washington, DC	\$515.04	travel - food/bev, phone calls, alcohol
1/17/2007	Panera Bread	Frankfort, KY	\$166.24	restaurant - food/bev plus delivery (meal with vendor)
1/24/2007	Serafini	Frankfort, KY	\$47.50	restaurant - receipt not itemized (check signed at 10:32 pm)
1/24/2007	Serafini	Frankfort, KY	\$1,506.28	restaurant - receipt not itemized (check signed at 9:51 pm)
2/7/2007	Hyatt Regency - Glass Garden Bar	Lexington, KY	\$17.25	restaurant - receipt not itemized
2/14/2007	Plaza Athenee Hotel	New York, NY	\$187.91	restaurant - food/bev, alcohol (\$37.93 alcohol; \$22.79 chocolate bars in room)
2/14/2007	Plaza Athenee Hotel	New York, NY	\$1,835.50	travel - lodging, food/bev, alcohol, long distance phone calls (2 rooms, 1 night each \$595/night plus tax)
2/15/2007	Miss Ramey's LLC	Frankfort, KY	\$29.75	restaurant - receipt not itemized
2/16/2007	Z's Oyster Bar & Steakhouse	Louisville, KY	\$191.29	restaurant - receipt not itemized
2/18/2007	Comfort Inn & Suites	Tuscaloosa, AL	\$210.92	travel - lodging
2/20/2007	Serafini	Frankfort, KY	\$975.22	restaurant - receipt not itemized
2/23/2007	Serafini	Frankfort, KY	\$220.00	restaurant - receipt not itemized
2/28/2007	Serafini	Frankfort, KY	\$313.93	restaurant - receipt not itemized
3/2/2007	Big O Tires	Frankfort, KY	\$559.80	auto - receipt not itemized
3/2/2007	Longhorn Steakhouse	Frankfort, KY	\$60.16	restaurant - receipt not itemized
3/3/2007	Prime Rib	Washington, DC	\$1,650.14	restaurant - receipt not itemized

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/12/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$60.35	restaurant - receipt not itemized
3/13/2007	Longhorn Steakhouse	Frankfort, KY	\$144.91	restaurant - receipt not itemized
3/20/2007	Applebee's	Frankfort, KY	\$500.56	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
3/21/2007	Holiday Inn - Cascades Lounge	Frankfort, KY	\$41.70	restaurant - receipt not itemized
3/21/2007	Serafini	Frankfort, KY	\$375.59	restaurant - receipt not itemized
3/26/2007	Executive West Hotel - Boozeseller	Louisville, KY	\$49.75	Bar - receipt not itemized (2007 KPHA Annual Conference)
3/29/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$86.93	restaurant - receipt not itemized
4/8/2007	Flying J	Shelbyville, KY	\$44.30	gas
4/9/2007	Rafferty's Restaurant	Lexington, KY	\$42.13	restaurant - receipt not itemized
4/10/2007	Miguel's Restaurante	Frankfort, KY	\$286.28	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
4/12/2007	Longhorn Steakhouse	Frankfort, KY	\$133.27	restaurant - receipt not itemized
4/13/2007	Jefferson Club	Louisville, KY	\$1,013.25	restaurant - receipt not itemized
4/15/2007	Galt House Hotel	Louisville, KY	\$184.32	travel - lodging, food/ bev, parking - receipt not itemized
4/20/2007	Oasis Southwest Grill	Kuttawa, KY	\$57.46	restaurant - receipt not itemized
4/20/2007	Oasis Southwest Grill	Kuttawa, KY	\$163.42	restaurant - receipt not itemized
4/24/2007	Chili's Bar & Grill	Frankfort, KY	\$70.76	restaurant - receipt not itemized
4/26/2007	Tavern on the Green	New York, NY	\$51.00	restaurant - receipt not itemized
4/26/2007	Tavern on the Green	New York, NY	\$1,200.00	restaurant - receipt not itemized
4/27/2007	Le Parker Meridien	New York, NY	\$858.94	travel - lodging, food/bev, internet, phone calls (\$309/night plus tax) (bond closing & CoLT Board Meeting)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/27/2007	Le Parker Meridien	New York, NY	\$1,009.61	travel - lodging, food/bev (\$309/night plus tax) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,095.40	travel - lodging (\$480/night plus tax) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,095.40	travel - lodging (\$480/night plus tax) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,099.74	travel - lodging, food/bev (\$480/night plus tax) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,146.49	travel - lodging, food/bev, phone calls (\$480/night plus tax; \$25.59 long distance charges) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,095.40	travel - lodging (board member & companion for 2 nights at \$480/night) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,095.40	travel - lodging (board member for 2 nights at \$480/night) (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,099.74	travel - lodging, food/bev (board member for 2 nights at \$480/night) (bond closing & CoLT Board Meeting)
5/3/2007	Holiday Inn - Cascades Lounge	Frankfort, KY	\$57.30	restaurant - receipt not itemized
5/3/2007	Serafini	Frankfort, KY	\$262.00	restaurant - receipt not itemized
5/4/2007	Serafini	Frankfort, KY	\$479.36	restaurant - receipt not itemized
5/5/2007	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,298.92	restaurant - receipt not itemized
5/7/2007	Miss Ramey's LLC	Frankfort, KY	\$20.07	restaurant - receipt not itemized
5/8/2007	Serafini	Frankfort, KY	\$53.46	restaurant - receipt not itemized



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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/15/2007	Marriott Hotels - Golf Pro Shop	Lexington, KY	\$167.02	unknown - Receipt not itemized
5/15/2007	Marriott Hotels - The 19th Hole	Lexington, KY	\$70.93	restaurant - receipt not itemized
5/18/2007	Landing Steak & Seafood	Lawrenceburg, KY	\$70.00	restaurant - receipt not itemized
5/18/2007	Longhorn Steakhouse	Frankfort, KY	\$41.28	restaurant - receipt not itemized
5/30/2007	Thai Smile	Frankfort, KY	\$114.34	restaurant - receipt not itemized
5/31/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$31.96	restaurant - receipt not itemized
6/5/2007	Thai Smile	Frankfort, KY	\$28.43	restaurant - receipt not itemized
6/6/2007	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$19.00	restaurant - receipt not itemized
6/6/2007	Longhorn Steakhouse	Frankfort, KY	\$73.81	restaurant - receipt not itemized
6/8/2007	Cattleman's Roadhouse	Frankfort, KY	\$168.53	restaurant - receipt not itemized
6/9/2007	China Wok	Frankfort, KY	\$47.61	restaurant - receipt not itemized
6/10/2007	Club Bar at SDF Airport (HMS Host-SDF)	Louisville, KY	\$18.00	restaurant - receipt not itemized (Jaws Training)
6/10/2007	Club Bar at SDF Airport (HMS Host-SDF)	Louisville, KY	\$38.39	restaurant - receipt not itemized (Jaws Training)
6/11/2007	Snappers Sea Grill	St. Pete Beach, FL	\$101.18	restaurant - receipt not itemized (Jaws Training)
6/12/2007	Mad Fish	St. Pete Beach, FL	\$161.40	restaurant - receipt not itemized (Jaws Training)
6/13/2007	Gigi's Italian Restaurant	St. Petersburg, FL	\$69.31	restaurant - receipt not itemized (Jaws Training)
6/14/2007	Sculley's Boardwalk Grill	Madeira Beach, FL	\$172.96	restaurant - receipt not itemized (Jaws Training)
6/15/2007	HMS Host	Tampa, FL (airport)	\$23.52	restaurant - receipt not itemized (Jaws Training)
6/23/2007	Longhorn Steakhouse	Frankfort, KY	\$56.68	restaurant - receipt not itemized
6/24/2007	Duckers Lake Golf & Sports Bar	Frankfort, KY	\$70.00	entertainment - golf - 2 rounds of golf
6/25/2007	Talbott Tavern	Bardstown, KY	\$634.99	restaurant - receipt not itemized
6/28/2007	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$29.60	restaurant - receipt not itemized

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/28/2007	Serafini	Frankfort, KY	\$369.89	restaurant - receipt not itemized
FY 2007	Airflight Insurance Premium	various	\$988.90	travel - transportation – fee 110 transactions
FY 2007	Baggage Insurance Premium	various	\$1,094.50	travel - transportation – fee 110 transactions
FY 2007	Travel Delay	various	\$1,094.50	travel - transportation – fee 110 transactions
7/3/2007	Pioneer Playhouse	Danville, KY	\$108.00	entertainment - receipt not itemized
7/11/2007	Morton's - The Steakhouse	Louisville, KY	\$4,507.25	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/15/2007	Old Original Book Bind	Richmond, VA	\$1,617.44	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/22/2007	El Chico	Lexington, KY	\$26.23	restaurant - receipt not itemized
7/23/2007	Flying J	Shelbyville, KY	\$44.04	gas
7/25/2007	Delta Air Lines	Cincinnati to Albany, NY; companion; depart 9/25	\$408.30	travel - transportation - electronic purchase confirmation
7/25/2007	Longhorn Steakhouse	Frankfort, KY	\$286.00	restaurant - receipt not itemized
7/29/2007	Duckers Lake Golf & Sports Bar	Frankfort, KY	\$140.00	entertainment - golf - 4 rounds of 18 hole golf on the weekend
7/31/2007	Serafini	Frankfort, KY	\$237.34	restaurant - receipt not itemized
8/1/2007	Maxs Brick Oven Café	Paducah, KY	\$479.21	restaurant - receipt not itemized (2007 Fancy Farm)
8/3/2007	Oasis Southwest Grill	Kuttawa, KY	\$114.07	restaurant - receipt not itemized (2007 Fancy Farm)
8/4/2007	Oasis Southwest Grill	Kuttawa, KY	\$244.35	restaurant - receipt not itemized (2007 Fancy Farm)
8/6/2007	Beef O' Brady's	Frankfort, KY	\$72.07	restaurant - receipt not itemized
8/7/2007	Old Stone Inn	Simpsonville, KY	\$165.10	restaurant - receipt not itemized
8/10/2007	Longhorn Steakhouse	Frankfort, KY	\$280.93	restaurant - receipt not itemized
8/14/2007	Miss Ramey's LLC	Frankfort, KY	\$29.00	restaurant - receipt not itemized

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/16/2007	Beef O' Brady's	Frankfort, KY	\$68.98	restaurant - receipt not itemized
8/20/2007	Miguel's Restaurante	Frankfort, KY	\$303.69	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
8/21/2007	Bombay Brazier	Frankfort, KY	\$30.00	restaurant - receipt not itemized
8/21/2007	Thai Smile	Frankfort, KY	\$25.00	restaurant - receipt not itemized
8/23/2007	Ducker's Lake Bar & Grill	Frankfort, KY	\$146.01	restaurant - receipt not itemized
8/23/2007	Holiday Inn - The Terrace	Frankfort, KY	\$289.31	restaurant - receipt not itemized
8/24/2007	Kmart	Frankfort, KY	\$103.85	miscellaneous - 3 coolers (bought liquor 11 minutes later at Red Dot Liquor/day of Eli Golf Scramble)
8/24/2007	Miguel's Restaurante	Frankfort, KY	\$99.22	restaurant - receipt not itemized
8/24/2007	Red Dot Liquor	Frankfort, KY	\$38.00	liquor store - alcohol, food/bev (bought cooler 11 minutes earlier at Kmart/day of Eli Golf Scramble)
8/27/2007	Sunoco Service Station	Elberfeld, IN	\$42.50	gas
8/27/2007	Wendy's	Henderson, KY	\$10.98	restaurant - food/bev
9/8/2007	Chevron (Service Plus)	Shelbyville, KY	\$40.21	gas station - food/bev, alcohol (\$35.98)
9/8/2007	Cracker Barrel	Shelbyville, KY	\$34.14	restaurant - food/bev
9/10/2007	Best Western Hotels	Maysville, KY	\$66.11	travel - lodging
9/10/2007	Outback	Bowling Green, KY	\$73.63	restaurant - receipt not itemized (Todd County)
9/11/2007	Serafini	Frankfort, KY	\$589.17	restaurant - receipt not itemized
9/14/2007	Caproni's Restaurant	Maysville, KY	\$1,620.04	restaurant - receipt not itemized (Golf Scramble)
9/15/2007	Hampton Inn	Maysville, KY	\$94.60	travel - lodging (Golf Scramble)
9/15/2007	Hampton Inn	Maysville, KY	\$94.60	travel - lodging (Golf Scramble)
9/15/2007	Hampton Inn	Maysville, KY	\$94.60	travel - lodging (Golf Scramble)
9/15/2007	Hampton Inn	Maysville, KY	\$94.60	travel - lodging (Golf Scramble)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/25/2007	Circle K	Columbia, SC	\$41.60	gas
9/28/2007	Jekyll Island Gas Station	Jekyll Island, GA	\$38.33	gas station - receipt not itemized
9/29/2007	Exxon Mobil	Yemassee, SC	\$37.58	gas
10/1/2007	Miguel's Restaurante	Frankfort, KY	\$100.57	restaurant - receipt not itemized
10/3/2007	Sparks Steakhouse (NYC)	New York, NY	\$782.21	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Heartland Brewery	New York, NY	\$72.00	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Patsy's Italian Restaurant	New York, NY	\$89.50	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Patsy's Italian Restaurant	New York, NY	\$841.50	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Sardi's Restaurant	New York, NY	\$444.04	restaurant - receipt not itemized (RIMS Meeting)
10/7/2007	Millennium Broadway Hotel	New York, NY	\$1,373.07	travel - lodging, food/bev, internet (\$369/night plus tax) (RIMS Meeting)
10/7/2007	Millennium Broadway Hotel	New York, NY	\$1,725.67	travel - lodging, food/bev, internet (\$369/night plus tax) (RIMS Meeting)
10/7/2007	Millennium Broadway Hotel	New York, NY	\$1,765.42	travel - lodging, food/bev, internet (\$369/night plus tax) (RIMS Meeting)
10/7/2007	Roxy Delicatessen	New York, NY	\$120.08	restaurant - receipt not itemized (RIMS Meeting)
10/8/2007	Longhorn Steakhouse	Frankfort, KY	\$119.41	restaurant - receipt not itemized
10/9/2007	Miss Ramey's LLC	Frankfort, KY	\$43.94	restaurant - receipt not itemized
10/10/2007	Six Stars of New York	New York, NY	\$384.85	travel - transportation - limo (RIMS Meeting)
10/12/2007	Regatta Seafood Grille	Lexington, KY	\$256.66	restaurant - receipt not itemized
10/13/2007	Outback	Lexington, KY	\$148.08	restaurant - receipt not itemized
10/15/2007	Longhorn Steakhouse	Frankfort, KY	\$72.00	restaurant - receipt not itemized
10/17/2007	Panera Bread	Frankfort, KY	\$116.39	restaurant - food/bev
10/17/2007	Panera Bread	Frankfort, KY	\$148.18	restaurant - food/bev plus delivery

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July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/18/2007	Westin Savannah Harbor Golf Resort & Spa	Savannah, GA	\$270.52	travel - lodging, phone calls (\$26.78 long distance charges) (2007 NCCAE Conference)
10/18/2007	Westin Savannah Harbor Golf Resort & Spa	Savannah, GA	\$503.39	travel - lodging, food/bev (2007 NCCAE Conference)
10/18/2007	Westin Savannah Harbor Golf Resort & Spa	Savannah, GA	\$533.70	travel - lodging, phone calls (\$28.22 long distance charges) (2007 NCCAE Conference)
10/22/2007	Ruby Tuesday	Somerset, KY	\$163.82	restaurant - receipt not itemized
10/23/2007	Beef O'Brady's	Frankfort, KY	\$153.84	restaurant - food/bev (Monthly Staff Birthday Luncheon)
10/23/2007	Beef O'Brady's	Frankfort, KY	\$268.00	restaurant - food/bev (Monthly Staff Birthday Luncheon)
10/24/2007	Serafini	Frankfort, KY	\$264.21	restaurant - receipt not itemized
10/26/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$31.84	restaurant - receipt not itemized
10/27/2007	Capital Cellars	Frankfort, KY	\$92.63	restaurant - alcohol
10/27/2007	Serafini	Frankfort, KY	\$331.77	restaurant - receipt not itemized
10/29/2007	J. Edward Steak/Seafood	Murray, KY	\$771.37	restaurant - receipt not itemized
10/31/2007	Black Tulip	Midway, KY	\$147.96	restaurant - receipt not itemized
11/1/2007	Serafini	Frankfort, KY	\$280.50	restaurant - receipt not itemized
11/5/2007	Longhorn Steakhouse	Frankfort, KY	\$177.39	restaurant - receipt not itemized
11/6/2007	Serafini	Frankfort, KY	\$323.92	restaurant - receipt not itemized
11/12/2007	Clare Ann's LLC	Frankfort, KY	\$20.00	restaurant - receipt not itemized
11/15/2007	Longhorn Steakhouse	Frankfort, KY	\$497.96	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
11/21/2007	Landmark Collection	Batesville, IN	\$596.95	holiday supplies - 500 Christmas cards w/silver foil

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/22/2007	Ruth's Chris Steak House	Las Vegas, NV	\$481.42	restaurant - receipt not itemized
11/28/2007	Portofino	Lexington, KY	\$6,107.29	restaurant - receipt not itemized (2007 KACo Conference)
12/7/2007	LL Bean		\$134.00	gifts - receipt inadequate - Scooter, game, emergency weather radio
12/8/2007	LL Bean		\$29.00	gifts- naughty and nice gift tote for dogs
12/10/2007	Serafini	Frankfort, KY	\$1,170.85	restaurant - receipt not itemized
12/11/2007	Serafini	Frankfort, KY	\$223.88	restaurant - receipt not itemized (State Inauguration Day)
12/12/2007	Walmart	Frankfort, KY	\$124.50	gifts - book & book on CD \$61.75; rest was Christmas candy for party
12/13/2007	Elder-Beerman	Frankfort, KY	\$108.73	gifts - receipt not itemized - fine china \$21.60; health & wellness \$35.99; cookware/bakeware \$44.99 - receipt inadequate
12/14/2007	Bed, Bath, & Beyond	Lexington, KY	\$194.77	gifts - digital frame; pet bed; Ky throw; fondue maker; punching bag; mini KY football; boxes of candy; popcorn seasoning; 2 UK tumblers
12/14/2007	Goody's	Nicholasville, KY	\$22.25	gifts - basic novelty; basic dinnerware
12/14/2007	Target Store	Lexington, KY	\$245.16	gifts - 2 Christmas dvds; coffeemaker; snowglobe; armor all; wrapping supplies; unidentified items
12/16/2007	Bath & Body Works	Lexington, KY	\$68.37	gifts - receipt not itemized
12/16/2007	Body Shop	Lexington, KY	\$95.40	gifts - 1g giftbox of Satsuma products; premium giftbox of coconut products
12/16/2007	Brookstone	Lexington, KY	\$73.14	gifts - receipt inadequate - wet/dry rechargeable vac; magnetic pens
12/16/2007	Dick's Sporting Goods	Lexington, KY	\$75.17	gifts - receipt inadequate - quest vista 6 and \$1 donation to St. Jude

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/16/2007	Liquor Barn	Lexington, KY	\$99.27	gifts - food/bev, alcohol
12/16/2007	Pier 1 Imports	Lexington, KY	\$38.84	gifts - receipt not inadequate - bloody mary mix; 2 aqua candles with tray; unidentified items
12/16/2007	Radio Shack	Lexington, KY	\$119.76	gifts - camcorder and extra memory card
12/16/2007	Sears Roebuck	Lexington, KY	\$121.88	gifts - receipt not itemized - hardware; automotive
12/16/2007	Target Store	Lexington, KY	\$109.30	gifts - LTD Snowman; gift wrapping; autowrench
12/16/2007	Williams-Sonoma	Lexington, KY	\$91.05	gifts - hot chocolate pitcher; crème brule torch set; butane refill
12/17/2007	Office Pub & Deli	Frankfort, KY	\$371.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
12/18/2007	Kroger	Lexington, KY	\$45.51	gifts - food for gift basket
12/18/2007	Liquor Barn	Lexington, KY	\$47.64	gifts - food for gift basket
12/27/2007	Applebee's	Murray, KY	\$80.81	restaurant - receipt not itemized
1/2/2008	Chili's Bar & Grill	Frankfort, KY	\$73.75	restaurant - receipt not itemized
1/7/2008	Don Jacob's Auto	Lexington, KY	\$5,674.00	receipt not itemized
1/23/2008	Serafini	Frankfort, KY	\$3,277.32	restaurant - receipt not itemized (UI Board Meeting)
1/24/2008	National Seminars Group Training	Kansas City, MO	\$179.00	miscellaneous - receipt not itemized
1/26/2008	Speedway Superamerica	Frankfort, KY	\$50.99	gas
1/31/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$154.35	restaurant - receipt not itemized
2/2/2008	Porterhouse Grill	Athens, GA	\$399.31	restaurant - receipt not itemized
2/13/2008	O' Charley's	Frankfort, KY	\$61.29	restaurant - receipt not itemized
2/27/2008	Miss Ramey's LLC	Frankfort, KY	\$29.00	restaurant - receipt not itemized
3/14/2008	Miguel's Restaurante	Frankfort, KY	\$33.63	restaurant - receipt not itemized
3/17/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$50.21	restaurant - receipt not itemized
3/21/2008	Chili's Bar & Grill	Frankfort, KY	\$52.43	restaurant - receipt not itemized

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/25/2008	Panera Bread	Frankfort, KY	\$15.50	restaurant - receipt not itemized
3/25/2008	Serafini	Frankfort, KY	\$548.98	restaurant - receipt not itemized
3/26/2008	Serafini	Frankfort, KY	\$499.32	restaurant - receipt not itemized
3/27/2008	Office Pub & Deli	Frankfort, KY	\$25.57	restaurant - receipt not itemized
4/2/2008	UK Athletic Association Ticket Office	Lexington, KY	\$401.00	entertainment - tickets, K-fund parking for UK 2008 home football games - receipt not itemized
4/10/2008	Don Jacob's Auto	Lexington, KY	\$215.76	receipt not itemized
4/10/2008	Lake Cumberland State Resort Park	Jamestown, KY	\$72.80	travel - lodging
4/12/2008	Oasis Southwest Grill	Kuttawa, KY	\$75.17	restaurant - receipt not itemized
4/15/2008	Miss Ramey's LLC	Frankfort, KY	\$30.00	restaurant - receipt not itemized
4/18/2008	Beef O' Brady's	Frankfort, KY	\$43.83	restaurant - receipt not itemized
4/18/2008	J. Edward Steak/Seafood	Murray, KY	\$1,816.00	restaurant - receipt not itemized
4/28/2008	Chili's Bar & Grill	Frankfort, KY	\$403.31	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
5/3/2008	Levy (Winn Room) @ Churchill Down's	Louisville, KY	\$213.52	restaurant - receipt not itemized (2008 KY Derby Day)
5/13/2008	Ballyhoo Bar at Hilton Sandestin Golf and Beach Resort	Sandestin, FL	\$69.12	restaurant - receipt not itemized (2008 CSCA Annual Meeting)
5/13/2008	Hilton - Seagar's	Destin, FL	\$1,034.14	restaurant - receipt not itemized (2008 CSCA Annual Meeting)
5/20/2008	Southwest Airlines	SDF to Kansas City or St. Louis; companion; depart 7/12	\$151.50	travel - transportation - electronic purchase confirmation (2008 NACo Conference)
5/21/2008	Southwest Airlines	St Louis, MO to SDF (1-way); companion; depart 7/13	\$186.50	travel - transportation - electronic purchase confirmation (2008 NACo Conference)



**Former Executive Director/CEO**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
5/22/2008	Southwest Airlines	SDF to Kansas City, MO; companion; depart 7/12	\$188.50	travel - transportation - electronic purchase confirmation (2008 NACo Conference)
5/23/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$36.26	restaurant - receipt not itemized
5/28/2008	Miss Ramey's LLC	Frankfort, KY	\$33.00	restaurant - receipt not itemized
5/29/2008	Longhorn Steakhouse	Frankfort, KY	\$143.81	restaurant - receipt not itemized
5/29/2008	Southwest Airlines	SDF to Kansas City, MO; companion; depart 7/12	\$217.50	travel - transportation - electronic purchase confirmation (2008 NACo Conference)
5/29/2008	Southwest Airlines	SDF to Kansas City, MO; companion; depart 7/12	\$235.50	travel - transportation - electronic purchase confirmation (2008 NACo Conference)
6/6/2008	Honey Baked Ham	Frankfort, KY	\$110.09	restaurant - food/bev
6/7/2008	Hyatt Regency	Lexington, KY	\$29.38	restaurant - receipt not itemized
6/8/2008	La Fiesta Grande	Frankfort, KY	\$32.39	restaurant - receipt not itemized
FY 2008	Airflight Insurance Premium	various	602.33	travel - transportation – fee 67 transactions
FY 2008	Baggage Insurance Premium	various	\$666.65	travel - transportation – fee 67 transactions
FY 2008	Travel Delay	various	\$666.65	travel - transportation – fee 67 transactions
7/6/2008	Talbott Tavern	Bardstown, KY	\$257.80	restaurant - receipt not itemized
7/8/2008	Southwest Airlines	SDF to Chicago; employee; depart 8/17	\$210.50	travel - transportation - electronic purchase confirmation
7/9/2008	Sal's Italian Chophouse	Lexington, KY	\$4,422.81	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Dudley's	Lexington, KY	\$950.23	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)

**Former Executive Director/CEO**

**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/12/2008	Arthur Bryant BBQ	Kansas City, MO	\$35.22	restaurant - food/bev, alcohol (1 beer) (2008 NACo Conference)
7/12/2008	Arthur Bryant BBQ	Kansas City, MO	\$588.73	restaurant - food/bev, alcohol (\$70.80 alcohol) (2008 NACo Conference)
7/13/2008	Starker's Restaurant	Kansas City, MO	\$7,082.66	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Hereford House Downtown	Kansas City, MO	\$4,543.46	restaurant - receipt not itemized (2008 NACo Conference)
7/16/2008	Holiday Inn	Kansas City, MO	\$106.74	restaurant - receipt not itemized (2008 NACo Conference)
7/21/2008	Steak 'n Shake	Frankfort, KY	\$10.46	restaurant - food/bev
7/24/2008	Longhorn Steakhouse	Frankfort, KY	\$28.61	restaurant - receipt not itemized
7/25/2008	Agenda Kansas City	Ashawnee, KS	\$1,000.00	travel - charter bus on 3 nights while in Kansas City, MO - inadequate receipt (2008 NACo Conference)
7/25/2008	Big O Tires	Frankfort, KY	\$15.95	auto - receipt not itemized
7/30/2008	Oasis Southwest Grill	Kuttawa, KY	\$635.35	restaurant - receipt not itemized
7/31/2008	Doe's Eat Place	Paducah, KY	\$1,153.44	restaurant - receipt not itemized
8/3/2008	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$259.10	restaurant - receipt not itemized (Day after Fancy Farm)
8/4/2008	Vincenzo's Italian Restaurant	Louisville, KY	\$3,793.93	restaurant - receipt not itemized 92008 Governor's Local Issues Conference)
8/7/2008	Holiday Inn	Kansas City, MO	\$10,927.98	travel - lodging, food/bev, conference rooms (23 rooms with varying lengths of stay) (2008 NACo Conference)
8/8/2008	Blue Licks State Resort Park	Mount Olivet, KY	\$78.51	restaurant - receipt not itemized (meal with clients)
8/11/2008	Black Tulip	Midway, KY	\$187.94	restaurant - receipt not itemized

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/14/2008	Napa River Grill	Louisville, KY	\$882.00	restaurant - receipt not itemized
8/22/2008	Duckers Lake Golf & Sports Bar	Frankfort, KY	\$191.50	unknown - receipt not itemized
8/22/2008	Speedway Superamerica	Frankfort, KY	\$25.17	gas station - alcohol (Day of Eli Scramble)
8/28/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$217.45	restaurant - Food/bev, alcohol (\$72.75 alcohol)
8/29/2008	Chili's Bar & Grill	Frankfort, KY	\$64.07	restaurant - receipt not itemized
9/12/2008	Caproni's Restaurant	Maysville, KY	\$2,514.49	restaurant - receipt not itemized (Night before Bear's Golf Scramble)
9/17/2008	Kroger	Frankfort, KY	\$70.76	grocery store - food/bev (Board & Staff Luncheon)
9/17/2008	Longhorn Steakhouse	Frankfort, KY	\$103.58	restaurant - receipt not itemized
9/22/2008	Doubletree Club	Atlanta, GA	\$72.90	restaurant - receipt not itemized
9/26/2008	Natural Bridge State Resort Park	Slade, KY	\$12.61	restaurant - receipt not itemized (Perry County)
10/2/2008	Southwest Airlines	SDF to Ft. Myers, FL; companion; depart 12/2	\$320.50	travel - transportation - electronic purchase confirmation (SAWCA Conference)
10/2/2008	Southwest Airlines	SDF to Ft. Myers, FL; companion; depart 12/2	\$320.50	travel - transportation - electronic purchase confirmation (SAWCA Conference)
10/12/2008	Cherry Blossom Golf and Country Club	Georgetown, KY	\$140.00	entertainment - golf - 4 tournament fees
10/15/2008	Serafini	Frankfort, KY	\$1,358.85	restaurant - receipt not itemized (follows KACo Reception at Governor's Mansion)
10/16/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$934.49	restaurant - receipt not itemized (2008 KLC Conference)
10/22/2008	Capital Cellars	Frankfort, KY	\$194.97	restaurant - alcohol
10/25/2008	Beef O' Brady's	Frankfort, KY	\$54.75	restaurant - receipt not itemized

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/11/2008	Delta Air Lines	Nashville to Ft. Myers, FL; companion; depart 12/2	\$328.50	travel - transportation - electronic purchase confirmation (SAWCA Conference)
11/11/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$506.08	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
11/19/2008	Sal's Italian Chophouse	Lexington, KY	\$7,237.44	restaurant - receipt not itemized (2008 KACo Conference)
11/25/2008	US Airways	SDF to LaGuardia; companion; depart 12/9	\$430.00	travel - transportation - electronic purchase confirmation (bond closing)
11/25/2008	US Airways	SDF to LaGuardia; companion; depart 12/9	\$430.00	travel - transportation - electronic purchase confirmation (bond closing)
11/25/2008	US Airways	SDF to LaGuardia; companion; depart 12/9	\$430.00	travel - transportation - electronic purchase confirmation (bond closing)
11/26/2008	Longhorn Steakhouse	Frankfort, KY	\$76.40	restaurant - receipt not itemized
12/1/2008	Paper Direct	Colorado Springs, CO	\$39.94	holiday supplies - KACo Christmas Party invitation to Spindletop
12/3/2008	Delta Air Lines	SDF to Key West; employee; depart 2/28	\$889.50	travel - transportation - electronic purchase confirmation
12/3/2008	Delta Air Lines	SDF to Key West; employee; depart 2/28	\$889.50	travel - transportation - electronic purchase confirmation
12/4/2008	Malone's Restaurant	Lexington, KY	\$120.80	restaurant - receipt not itemized
12/10/2008	Tavern on the Green	New York, NY	\$42.44	restaurant - receipt not itemized (bond closing)
12/11/2008	Slip Mahoney's Bar & Grill	Flushing, NY	\$110.22	restaurant - receipt not itemized (bond closing)
12/15/2008	Bath & Body Works	Lexington, KY	\$90.63	gifts - receipt not itemized
12/15/2008	Beef O'Brady's	Frankfort, KY	\$76.91	restaurant - receipt not itemized
12/15/2008	Brookstone	Lexington, KY	\$58.28	gifts (digital camera on keychain & weather smart V3)

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
12/15/2008	Brookstone	Lexington, KY	\$506.61	gifts (17 items including \$99.99 digital frame; \$49.99 smartset clock w/cd; \$49.95 radio controlled helicopter; \$99.95 Sonia pillow; \$64.95 Tranquil Moments pillow)
12/15/2008	Dick's Sporting Goods	Lexington, KY	\$447.22	gifts - receipt not itemized - 7 items including \$31.99 sportline traq pedometer, \$99.99 "deluxehard/n", \$99.98 "TGG10X8FIR/R", \$39.99 Quportable/n, \$49.99 "rapalaproa/n", \$49.98 "queenbuilt/n", & \$49.99 "F&Sdirecto/n" - receipt inadequate
12/15/2008	JCPenney Store	Lexington, KY	\$47.70	gifts - fashion watch
12/15/2008	JCPenney Store	Lexington, KY	\$52.99	gifts - George Foreman grill
12/15/2008	Joseph Beth Booksellers	Lexington, KY	\$129.44	gifts - 5 books and 1 \$50 giftcard
12/15/2008	Kentucky Korner	Lexington, KY	\$66.57	gifts - unknown - receipt not itemized
12/15/2008	Kohl's	Frankfort, KY	\$36.03	gifts - slowcooker/fryer
12/15/2008	Longhorn Steakhouse	Frankfort, KY	\$83.52	restaurant - receipt not itemized
12/15/2008	Lowe's	Frankfort, KY	\$406.00	gifts - \$50 gift card and 6 items including \$95.99 Kitchenaid 5-speed blender, \$49.96 40 pc. Drill set, \$79.97 cordless drill; \$59.97 ceramic heater tower
12/15/2008	Sears Roebuck	Lexington, KY	\$339.10	gifts - 9 items including \$79.99 tool kit; \$69.99 gas blower; \$79.99 30qt "turke sal"; \$49.99 floor jack; \$29.99 "mechnic se mds", and \$9.96 in lawn bags; receipt inadequate
12/15/2008	Walmart	Frankfort, KY	\$222.10	gifts - 3 items - \$59.78 telephone; \$99.88 Sony 8 gig MP3 player; \$49.87 Emerson clock
12/15/2008	Walmart	Frankfort, KY	\$226.66	gifts - \$50 gift card; \$98.94 "power station"; remainder was for fishing equipment

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
12/16/2008	Starbucks	Frankfort, KY	\$130.47	gifts - \$50 giftcard; \$31.96 GP coffe & press; \$11.99 sampler coffee tray; \$15.96 taste of Tazo sampler; 2 8 oz Tumblers; 1 16 oz mug
12/21/2008	Dollartree	Frankfort, KY	\$78.44	holiday supplies - rope garland, tissue, giant gift bags
12/23/2008	Walmart	Frankfort, KY	\$485.30	gifts - 6 items including \$98.96 home theater, \$79 photo frame, \$49.97 "construction", \$99.96 Star Wars Republic At-te (toy), \$59.97 circular saw; \$69.97 HP DJ F4240 all-in-one printer
1/6/2009	Prime Rib	Washington, DC	\$1,161.51	restaurant - receipt not itemized (2009 NCCAE Meeting)
1/12/2009	Chariots for Hire	Oak Hill, VA	\$202.50	Travel - Transportation - limo deposit (arrival) (2009 NCCAE Meeting)
1/12/2009	Chariots for Hire	Oak Hill, VA	\$202.50	Travel - Transportation - limo deposit (departure) (2009 NCCAE Meeting)
1/13/2009	Murrays' Restaurant	Lexington, KY	\$403.33	restaurant - receipt not itemized
1/21/2009	Serafini	Frankfort, KY	\$1,697.77	restaurant - receipt not itemized
1/22/2009	O' Charley's	Frankfort, KY	\$45.42	restaurant - receipt not itemized
2/4/2009	Beef O'Brady's	Frankfort, KY	\$53.76	restaurant - receipt not itemized
2/4/2009	Summit Restaurant	Lexington, KY	\$1,652.41	restaurant - receipt not itemized (2009 KCJEA Conference)
2/7/2009	Marriott Hotels	Lexington, KY	\$440.05	travel - lodging/restaurant - receipt not itemized (2009 KCJEA Conference)
2/9/2009	Chariots for Hire	Oak Hill, VA	\$270.00	Travel - Transportation - limo (arrival) (2009 NACo Legislative Conference)

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
2/9/2009	Chariots for Hire	Oak Hill, VA	\$270.00	Travel - Transportation - limo (departure) (2009 NACo Legislative Conference)
2/9/2009	Longhorn Steakhouse	Frankfort, KY	\$42.09	restaurant - receipt not itemized
2/9/2009	US Airways	SDF to DC; companion; depart 3/7/09	\$243.70	travel - transportation - electronic purchase confirmation (2009 NACo Legislative Conference)
2/11/2009	Bistro La Belle	Midway, KY	\$474.67	restaurant - receipt not itemized
2/12/2009	Black Tulip	Midway, KY	\$847.11	restaurant - food/bev, alcohol (\$263.75 alcohol)
2/12/2009	Serafini	Frankfort, KY	\$1,778.41	restaurant - receipt not itemized
2/18/2009	Delta Air Lines	Cincinnati to San Francisco; board member; Depart 4/13/09	\$20.00	travel - transportation - fee - electronic purchase confirmation (upgrade charge)
2/18/2009	Delta Air Lines	Cincinnati to San Francisco; employee; Depart 4/13/09	\$20.00	travel - transportation - fee - electronic purchase confirmation (upgrade charge)
2/20/2009	Longhorn Steakhouse	Frankfort, KY	\$607.20	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
2/23/2009	Serafini	Frankfort, KY	\$840.98	restaurant - receipt not itemized
2/24/2009	Southwest Airlines	Nashville to San Francisco; depart 4/13/09	\$447.90	travel - transportation - electronic purchase confirmation (trip to meet with vendor)
2/25/2009	Maxs Brick Oven Café	Paducah, KY	\$1,427.78	restaurant - receipt not itemized (KACo Insurance Forums the next day)
2/25/2009	National Association of Counties	Washington, DC	\$8,370.00	travel - conference (2009 NACo Conference)
2/27/2009	Four Seasons Country Hotel	Glasgow, KY	\$155.44	travel - lodging
3/2/2009	American Airlines	Nashville to Laguardia; board member; Depart 3/24	\$308.10	travel - flight - electronic purchase confirmation

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/2/2009	US Airways	SDF to Laguardia; employee; Depart 3/24/09	\$406.70	travel - transportation - electronic purchase confirmation
3/2/2009	US Airways	SDF to Laguardia; employee; Depart 3/24/09	\$406.70	travel - transportation - electronic purchase confirmation
3/2/2009	US Airways	SDF to Laguardia; employee; Depart 3/24/09	\$406.70	travel - transportation - electronic purchase confirmation
3/2/2009	US Airways	Laguardia to Louisville; board member; Depart 3/25	\$500.60	travel - transportation - electronic purchase confirmation
3/6/2009	Longhorn Steakhouse	Frankfort, KY	\$77.50	restaurant - receipt not itemized
3/8/2009	Old Ebbitt Grill	Washington, DC	\$83.58	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/11/2009	Gordon Biersch	Washington, DC (Airport)	\$61.65	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/13/2009	Southwest Airlines	SDF to Baltimore; Depart 5/17/09	\$230.70	travel - transportation - electronic purchase confirmation
3/17/2009	Amsterdam Printing	Unknown	\$1,299.70	miscellaneous - 2000 Royalton pens (giveaway for upcoming conference)
3/17/2009	Cattleman's Roadhouse	Frankfort, KY	\$51.80	restaurant - receipt not itemized
3/23/2009	Longhorn Steakhouse	Frankfort, KY	\$116.21	restaurant - receipt not itemized
3/25/2009	Beef O'Brady's	Frankfort, KY	\$222.14	restaurant - receipt not itemized (meal with board members & coworkers)
4/7/2009	Walmart	Frankfort, KY	\$29.26	grocery store - food/bev (staff meeting)
4/8/2009	Serafini	Frankfort, KY	\$418.99	restaurant - receipt not itemized
4/10/2009	US Airways	Charleston, WV to New York; board member; depart 5/26/09	\$150.00	travel - transportation - electronic purchase confirmation
4/15/2009	RSVPBook.com	Louisville, KY	\$195.00	entertainment - golf - 3 scramble fees (Governor's Safety & Health Conference)



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July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/15/2009	Sabella & LaTorre	San Francisco, CA	\$31.28	restaurant - receipt not itemized (trip to meet with vendor)
4/20/2009	Longhorn Steakhouse	Frankfort, KY	\$53.39	restaurant - receipt not itemized
4/27/2009	Chili's Bar & Grill	Frankfort, KY	\$80.46	restaurant - receipt not itemized
4/29/2009	Serafini	Frankfort, KY	\$617.49	restaurant - receipt not itemized
5/1/2009	Serafini	Frankfort, KY	\$263.28	restaurant - receipt not itemized
5/5/2009	Longhorn Steakhouse	Frankfort, KY	\$87.14	restaurant - receipt not itemized
5/5/2009	US Airways	SDF to Lagueardia; Depart 5/20	\$337.70	travel - transportation - electronic purchase confirmation
5/5/2009	US Airways	SDF to Lagueardia; Depart 5/20	\$337.70	travel - transportation - electronic purchase confirmation
5/6/2009	Hampton Inn	Pikeville, KY	\$116.87	travel - lodging
5/6/2009	Marriott Hotels	New York, NY	\$276.56	travel - lodging/restaurant - receipt not itemized
5/6/2009	Marriott Hotels	New York, NY	\$276.56	travel - lodging/restaurant - receipt not itemized
5/11/2009	Longhorn Steakhouse	Frankfort, KY	\$672.92	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
5/12/2009	Blooms	La Grange, KY	\$77.91	flowers - funeral - receipt not itemized
5/12/2009	Chili's Bar & Grill	Frankfort, KY	\$48.97	restaurant - receipt not itemized
5/13/2009	Ruth's Chris Steak House	Louisville, KY	\$544.00	restaurant - receipt not itemized (KSIA Conference)
5/14/2009	Napa River Grill	Louisville, KY	\$61.70	restaurant - receipt not itemized
5/17/2009	Cracker Barrel	Murray, KY	\$10.32	gifts - 1 horse ww clock (CSCA Conference)
5/21/2009	Papa Johns	Frankfort, KY	\$157.00	restaurant - receipt not itemized (KALF Board Meeting)
5/22/2009	Grove Park Inn	Asheville, NC	\$1,398.87	travel - lodging, food/bev, valet parking - receipt not itemized (CSCA Conference)

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**Appendix 1**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/24/2009	Beef O' Brady's	Frankfort, KY	\$40.03	restaurant - receipt not itemized
5/24/2009	Juniper Hills Golf Course	Frankfort, KY	\$100.00	entertainment/restaurant - unknown - receipt not itemized
5/27/2009	Serafini	Frankfort, KY	\$19.08	restaurant - receipt not itemized
5/27/2009	Serafini	Frankfort, KY	\$876.55	restaurant - receipt not itemized
6/11/2009	Holiday Inn Express	Harlan, KY	\$82.68	travel - lodging/restaurant - receipt not itemized (county visit)
6/11/2009	Holiday Inn Express	Campbellsville, KY	\$122.29	travel - lodging/restaurant - receipt not itemized (county visit)
6/13/2009	Holiday Inn	Bowling Green, KY	\$140.17	travel - lodging/restaurant - receipt not itemized
6/18/2009	Event Hotel	Waltham, MA	\$130.00	travel - lodging - fee (Jailers Conference - hotel cancellation)
6/23/2009	Best Western Hotels	Albany, KY	\$90.35	travel - receipt not itemized (county visit)
6/23/2009	Delta Air Lines	SDF to Washington, DC; employee; Depart 8/19	\$149.00	travel - transportation - electronic purchase confirmation
6/23/2009	Miss Ramey's LLC	Frankfort, KY	\$32.14	restaurant - receipt not itemized
6/24/2009	Serafini	Frankfort, KY	\$1,220.00	restaurant - receipt not itemized
6/26/2009	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$70.00	restaurant - receipt not itemized
FY 2009	Airflight Insurance Premium	various	\$934.96	travel - transportation – fee 104 transactions
FY 2009	Baggage Insurance Premium	various	\$1,034.80	travel - transportation – fee 104 transactions
FY 2009	Travel Delay	various	\$1,034.80	travel - transportation – fee 104 transactions
<b>Total</b>	<b>1301 transactions</b>		<b>\$221,379.57</b>	

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**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/5/2006	Southwest Airlines	Nashville to Midway-Chicago; board member; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	Nashville to Midway-Chicago; board member; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; companion; depart 8/4	\$157.10	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; companion; depart 8/5	\$147.10	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; board member; depart 8/4	\$157.10	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; employee; depart 8/4	\$157.10	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; employee; depart 8/4	\$157.10	travel - transportation (2006 NACo Conference)
7/5/2006	Southwest Airlines	SDF to Midway-Chicago; employee; depart 8/5	\$157.10	travel - transportation (2006 NACo Conference)
7/5/2006	Travelocity	SDF to O'Hare-Chicago; employee; depart 8/4	\$5.00	travel - transportation - fee (2006 NACo Conference)
7/5/2006	Travelocity	SDF to O'Hare-Chicago; employee; depart 8/4	\$188.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; companion; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; companion; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; companion; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; employee; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; employee; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/5/2006	United Airlines	LEX to Chicago; employee; depart 8/5	\$215.60	travel - transportation (2006 NACo Conference)
7/6/2006	Southwest Airlines	Nashville to Midway-Chicago; employee; depart 8/5	\$273.60	travel - transportation (2006 NACo Conference)
7/10/2006	Expedia	LEX to Chicago; employee; depart 8/4	\$5.00	travel - transportation - fee (2006 NACo Conference)

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Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/10/2006	Expedia	LEX to Chicago; employee; depart 8/4	\$260.59	travel - transportation (2006 NACo Conference)
7/17/2006	Conference/TradeShow	Illinois	\$440.00	travel - conference (2006 NACo Conference)
7/17/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/4	\$10.00	travel - fee
7/17/2006	Expedia	Evansville, In to O'Hare-Chicago; companion; depart 8/4	\$5.00	travel - transportation - fee
7/17/2006	Expedia	LEX to Chicago; board member; depart 8/4	\$5.00	travel - transportation - fee
7/17/2006	Expedia	LEX to Chicago; board member; depart 8/4	\$290.60	travel - transportation (2006 NACo Conference)
7/17/2006	Expedia	SDF to O'Hare-Chicago; Cathy Jones; depart 8/4	\$5.00	travel - transportation - fee (2006 NACo Conference)
7/17/2006	Expedia	SDF to O'Hare-Chicago; companion; depart 8/4	\$5.00	travel - transportation - fee (2006 NACo Conference)
7/18/2006	Conference/TradeShow	Illinois	\$490.00	travel - conference (2006 NACo Conference)
7/18/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/4	\$364.10	travel - transportation (2006 NACo Conference)
7/18/2006	Expedia	Evansville, In to O'Hare-Chicago; companion; depart 8/4	\$364.10	travel - transportation (2006 NACo Conference)
7/18/2006	Expedia	SDF to O'Hare-Chicago; board member; depart 8/4	\$309.60	travel - transportation (2006 NACo Conference)
7/18/2006	Expedia	SDF to O'Hare-Chicago; Cathy Jones; depart 8/4	\$264.60	travel - transportation (2006 NACo Conference)
7/18/2006	Expedia	SDF to O'Hare-Chicago; companion; depart 8/4	\$309.60	travel - transportation (2006 NACo Conference)
7/19/2006	Conference/TradeShow	Illinois	\$490.00	travel - conference (2006 NACo Conference)
7/19/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/4	\$364.10	travel - transportation (2006 NACo Conference)
7/19/2006	Expedia	Evansville, In to O'Hare-Chicago; companion; depart 8/4	\$364.10	travel - transportation (2006 NACo Conference)
7/19/2006	Expedia	LEX to Chicago; employee; depart 8/4	\$230.60	travel - transportation (2006 NACo Conference)
7/19/2006	Expedia	Unknown	\$5.00	travel - fee
7/19/2006	Expedia	Unknown	\$10.00	travel - fee

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/19/2006	Southwest Airlines	SDF to Midway-Chicago; board member; depart 8/5	\$219.10	travel - transportation (2006 NACo Conference)
7/20/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/4	\$100.00	travel - transportation (2006 NACo Conference)
7/20/2006	Expedia	Evansville, In to O'Hare-Chicago; companion; depart 8/4	\$100.00	travel - transportation (2006 NACo Conference)
7/20/2006	Expedia	Unknown	\$30.00	travel - fee
7/20/2006	Expedia	Unknown	\$30.00	travel - fee
7/21/2006	Chevron	Frankfort, KY	\$46.05	gas station; did not use KACo gas card
7/25/2006	Airtran Airways	Atlanta, GA to Midway-Chicago; employee; depart 8/4	\$457.10	travel - transportation (2006 NACo Conference)
7/25/2006	Serafini	Frankfort, KY	\$35.00	restaurant
7/27/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/3	\$5.00	travel - transportation - fee (2006 NACo Conference)
7/27/2006	Expedia	Evansville, In to O'Hare-Chicago; board member; depart 8/3	\$602.10	travel - transportation (2006 NACo Conference)
7/27/2006	Expedia	LEX to Chicago; board member; depart 8/7	\$5.00	travel - transportation - fee (2006 NACo Conference)
7/27/2006	Expedia	LEX to Chicago; board member; depart 8/7	\$250.60	travel - transportation (2006 NACo Conference)
7/28/2006	Conference/TradeShow	Illinois	\$490.00	travel - conference (2006 NACo Conference)
8/2/2006	Conference/TradeShow	Illinois	\$490.00	travel - conference (2006 NACo Conference)
8/2/2006	Conference/TradeShow	Illinois	\$490.00	travel - conference (2006 NACo Conference)
8/3/2006	Chicago Limo Scene	Chicago, IL	\$144.00	travel - transportation - limo (2006 NACo Conference)
8/8/2006	Expedia	Lex to West Palm Beach, FL; employee; depart 9/19	\$305.70	travel - transportation
8/8/2006	Expedia	Unknown	\$5.00	travel - fee
8/9/2006	Hilton Hotels	Chicago, IL	\$543.54	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$543.54	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$568.69	travel - lodging/restaurant (2006 NACo Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/9/2006	Hilton Hotels	Chicago, IL	\$642.22	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$695.84	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$724.72	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$724.72	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$789.22	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$805.52	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$809.72	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$942.23	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$1,009.43	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$1,110.17	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$2,514.90	travel - lodging/restaurant (2006 NACo Conference)
8/10/2006	Best Western Hotels	Maysville, KY	\$73.46	travel - lodging/restaurant (training)
8/10/2006	Hilton Hotels	Chicago, IL	\$724.72	travel - lodging/restaurant (2006 NACo Conference)
8/10/2006	Hilton Hotels	Chicago, IL	\$799.69	travel - lodging/restaurant (2006 NACo Conference)
8/10/2006	Hilton Hotels	Chicago, IL	\$1,003.25	travel - lodging/restaurant (2006 NACo Conference)
8/10/2006	Hilton Hotels	Chicago, IL	\$1,266.12	travel - lodging/restaurant (2006 NACo Conference)
8/12/2006	Inter Continental Hotels & Resorts	Chicago, IL	\$506.61	travel - lodging/restaurant (2006 NACo Conference)
8/17/2006	Expedia	Unknown	\$10.00	travel - fee
8/17/2006	Gaylord Opryland Hotel	Nashville, TN	\$10.93	travel - lodging/restaurant (2006 NCSL Conference)
8/22/2006	Executive Inn	Owensboro, KY	\$9.37	restaurant
8/27/2006	Holiday Inn Express	Lexington, KY	\$179.20	travel - lodging/restaurant
8/31/2006	Governor's Local Issues	Frankfort, KY	\$125.00	miscellaneous - conference (2006 Governors Local Issues Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/31/2006	Governor's Local Issues	Frankfort, KY	\$500.00	miscellaneous - conference (2006 Governors Local Issues Conference)
9/8/2006	Hampton Inn	Elizabethtown, KY	\$178.50	travel - lodging (training)
9/11/2006	Delta Air Lines	LEX to San Francisco; employee; depart 10/24	\$542.20	travel - transportation
9/17/2006	Galt House Hotel	Louisville, KY	\$90.86	travel - lodging/restaurant (2006 Governor's Local Issues Conference)
9/21/2006	Expedia	Cincinnati to Burlington, VT; companion; depart 9/27	\$187.71	travel - transportation
9/21/2006	Expedia	Cincinnati to Burlington, VT; companion; depart 9/27	\$5.00	travel - transportation - fee
9/22/2006	Expedia	Cincinnati to Burlington, VT; employee; depart 9/27	\$1,123.59	travel - transportation
9/22/2006	Expedia	Unknown	\$5.00	travel - fee
9/22/2006	Expedia	Unknown	\$5.00	travel - fee
9/22/2006	Expedia	Unknown	\$30.00	travel - fee
9/30/2006	BP Oil	Frankfort, KY	\$31.80	gas station; did not use KACo gas card
10/24/2006	Hyatt Regency	Louisville, KY	\$297.88	travel - lodging/restaurant
10/25/2006	Hyatt Regency	Louisville, KY	\$36.00	travel - lodging/restaurant
10/25/2006	Hyatt Regency	Louisville, KY	\$1,132.71	travel - lodging/restaurant
10/27/2006	Hyatt Regency	Louisville, KY	\$108.11	travel - lodging/restaurant
10/27/2006	Hyatt Regency	Louisville, KY	\$108.11	travel - lodging/restaurant
10/27/2006	Hyatt Regency	Louisville, KY	\$216.23	travel - lodging/restaurant
11/8/2006	Concord Custom Cleaners	Frankfort, KY	\$22.28	miscellaneous - cleaning
11/30/2006	Cingular	Unknown	\$40.00	Technology - cell phones
12/14/2006	Brookstone Holiday	Lexington, KY	\$317.99	gifts - unknown
12/18/2006	Courtyard by Marriott	Paducah, KY	\$64.45	travel - lodging (training)
12/18/2006	Courtyard by Marriott	Paducah, KY	\$64.45	travel - lodging (training)
12/18/2006	Courtyard by Marriott	Paducah, KY	\$64.45	travel - lodging (training)
12/18/2006	Courtyard by Marriott	Paducah, KY	\$64.45	travel - lodging (training)
12/19/2006	Comfort Inn & Suites	Cave City, KY	\$60.80	travel - lodging (training)
12/19/2006	Comfort Inn & Suites	Cave City, KY	\$60.96	travel - lodging (training)
12/19/2006	Comfort Inn & Suites	Cave City, KY	\$65.00	travel - lodging (training)
12/19/2006	Comfort Inn & Suites	Cave City, KY	\$65.00	travel - lodging (training)
12/19/2006	Comfort Inn & Suites	Cave City, KY	\$70.00	travel - lodging (training)
12/20/2006	Dick's Sporting Goods	Lexington, KY	\$116.56	gifts - unknown
12/20/2006	Joseph Beth Booksellers	Lexington, KY	\$134.62	gifts - unknown
12/20/2006	Radio Shack	Lexington, KY	\$127.18	gifts - unknown

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12/21/2006	Kroger	Frankfort, KY	\$28.21	grocery store
12/21/2006	Miss Ramey's LLC	Frankfort, KY	\$71.02	restaurant
12/21/2006	Office Depot	Frankfort, KY	\$63.59	gifts - unknown
12/21/2006	Southwest Airlines	SDF to Baltimore; board member; depart 1/10	\$189.10	travel - transportation (2007 NCCAE Meeting)
12/21/2006	Southwest Airlines	SDF to Baltimore; employee; depart 1/10	\$189.10	travel - transportation (2007 NCCAE Meeting)
12/21/2006	Southwest Airlines	SDF to Baltimore; employee; depart 1/10	\$189.10	travel - transportation (2007 NCCAE Meeting)
12/21/2006	Wild Birds Unlimited	Frankfort, KY	\$56.15	gifts - unknown
12/22/2006	Amex Travel Online	Evansville, In to Baltimore; board member; depart 1/10	\$5.00	travel - transportation - fee (2007 NCCAE Meeting)
12/22/2006	Amex Travel Online	Evansville, In to Baltimore; board member; depart 1/10	\$226.70	travel - transportation (2007 NCCAE Meeting)
12/22/2006	Southwest Airlines	SDF to Baltimore; board member; depart 1/10	\$187.10	travel - transportation (2007 NCCAE Meeting)
12/25/2006	Marathon Oil	Bowling Green, KY	\$35.23	gas station; did not use KACo gas card
1/10/2007	Corporate Sedan Service	Washington, DC	\$92.50	travel - transportation
1/25/2007	Delta Air Lines	SDF to Key West; employee; depart 3/3	\$686.10	travel - transportation
1/25/2007	Delta Air Lines	SDF to Key West; employee; depart 3/3	\$686.10	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; board member; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; companion; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; employee; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; employee; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; employee; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Cincinnati to San Francisco; employee; depart 4/16	\$679.80	travel - transportation



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1/26/2007	Amex Travel Online	Cincinnati to San Francisco; employee; depart 4/16	\$679.80	travel - transportation
1/26/2007	Amex Travel Online	Unknown	\$10.00	travel - transportation - fee
1/26/2007	Amex Travel Online	Unknown	\$25.00	travel - transportation - fee
1/29/2007	Amex Travel Online	Evansville, In to San Jose, CA; board member; depart 4/14	\$353.10	travel - transportation
1/29/2007	Amex Travel Online	Evansville, In to San Jose, CA; companion; depart 4/14	\$353.10	travel - transportation
1/29/2007	Amex Travel Online	Unknown	\$10.00	travel - transportation - fee
1/30/2007	Amex Travel Online	LEX to New Orleans; employee; depart 4/28	\$385.60	travel - transportation
1/30/2007	Amex Travel Online	LEX to New Orleans; employee; depart 4/28	\$385.60	travel - transportation
1/30/2007	Amex Travel Online	Unknown	\$10.00	travel - transportation - fee
2/6/2007	US Airways	SDF to LaGuardia; employee; depart 2/12	\$737.30	travel - transportation
2/6/2007	US Airways	SDF to LaGuardia; employee; depart 2/12	\$737.30	travel - transportation
2/12/2007	Conference/TradeShow	Illinois	\$2,940.00	travel - conference
2/14/2007	Southwest Airlines	SDF to Baltimore; board member; depart 3/3	\$193.30	travel - transportation
2/14/2007	Southwest Airlines	SDF to Baltimore; board member; depart 3/3	\$193.30	travel - transportation
2/14/2007	Southwest Airlines	SDF to Baltimore; employee; depart 3/3	\$193.30	travel - transportation
2/14/2007	Southwest Airlines	SDF to Baltimore; employee; depart 3/3	\$193.30	travel - transportation
2/16/2007	Red Dot Liquor	Frankfort, KY	\$108.96	liquor store
2/21/2007	Amex Travel Online	Evansville, In to Baltimore; board member; depart 3/3	\$257.10	travel - transportation
2/21/2007	Amex Travel Online	Evansville, In to Baltimore; board member; depart 3/3	\$5.00	travel - transportation - fee
2/21/2007	Southwest Airlines	SDF to Baltimore; board member; depart 3/3	\$213.30	travel - transportation
3/2/2007	Conference/TradeShow	Illinois	\$490.00	travel - conference
3/2/2007	Corporate Sedan Service	Washington, DC	\$305.00	travel - transportation
3/12/2007	Ellis Florist & Gifts	Harrodsburg, KY	\$42.40	flowers - funeral
3/13/2007	Conference/TradeShow	Illinois	\$490.00	travel - conference

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/10/2007	US Airways	SDF to LaGuardia; board member; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; board member; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; board member; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; board member; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; companion; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; companion; depart 4/25	\$477.30	travel - transportation
4/10/2007	US Airways	SDF to LaGuardia; companion; depart 4/25	\$477.30	travel - transportation
4/18/2007	Louisville Horse Trams	Louisville, KY	\$115.00	entertainment - tour (2007 KMCA Spring Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$933.08	travel - lodging/restaurant (bond closing & CoLT Board Meeting)
4/27/2007	Le Parker Meridien	New York, NY	\$1,119.74	travel - lodging/restaurant (bond closing & CoLT Board Meeting)
4/28/2007	Flying J	Shelbyville, KY	\$42.59	gas station; did not use KACo gas card
5/2/2007	US Airways	SDF to LaGuardia; board member; depart 5/29	\$389.30	travel - transportation
5/10/2007	Southwest Airlines	SDF to Tampa; employee; depart 6/10	\$349.30	travel - transportation (Jaws Training)
5/10/2007	Southwest Airlines	SDF to Tampa; employee; depart 6/10	\$349.30	travel - transportation (Jaws Training)
5/10/2007	US Airways	LEX to Richmond, VA; board member; Depart 7/14	\$422.60	travel - transportation
5/10/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$422.60	travel - transportation
5/10/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$522.60	travel - transportation
5/10/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$522.60	travel - transportation

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5/14/2007	US Airways	SDF to Richmond, VA; board member; Depart 7/14	\$460.10	travel - transportation
5/14/2007	US Airways	SDF to Richmond, VA; board member; Depart 7/14	\$460.10	travel - transportation
5/14/2007	US Airways	SDF to Richmond, VA; companion; Depart 7/14	\$460.10	travel - transportation
5/15/2007	US Airways	Nashville to Richmond, VA; board member; depart 7/14	\$270.10	travel - transportation
5/15/2007	US Airways	Nashville to Richmond, VA; board member; depart 7/14	\$270.10	travel - transportation
5/16/2007	Calypso Enterprises	Lexington, KY	\$270.00	entertainment - escort (2007 CSCA Annual Meeting)
5/16/2007	Southwest Airlines	SDF to Midway-Chicago; vendor; depart 5/28	\$66.00	travel - transportation
5/17/2007	US Airways	LEX to Richmond, VA; board member; Depart 7/14	\$422.60	travel - transportation
5/25/2007	US Airways	SDF to Richmond, VA; board member; Depart 7/14	\$242.60	travel - transportation
5/25/2007	US Airways	SDF to Richmond, VA; companion; Depart 7/14	\$242.60	travel - transportation
5/25/2007	US Airways	SDF to Richmond, VA; companion; Depart 7/14	\$242.60	travel - transportation
5/25/2007	US Airways	SDF to Richmond, VA; companion; Depart 7/14	\$242.60	travel - transportation
5/27/2007	Don Cesar, A Loews Hotels	St. Pete Beach, FL	\$228.48	travel - lodging
5/30/2007	Northwest Airlines	Evansville, In to Richmond, VA; board member; depart 7/12	\$456.10	travel - transportation
5/30/2007	Southwest Airlines	SDF to Baltimore; board member; Depart 7/14	\$147.30	travel - transportation
5/30/2007	Southwest Airlines	SDF to Baltimore; board member; Depart 7/14	\$147.30	travel - transportation
5/30/2007	Southwest Airlines	SDF to Baltimore; board member; Depart 7/14	\$147.30	travel - transportation
5/30/2007	Southwest Airlines	SDF to Baltimore; companion; Depart 7/14	\$147.30	travel - transportation
5/30/2007	Southwest Airlines	SDF to Baltimore; companion; Depart 7/14	\$147.30	travel - transportation

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5/30/2007	Southwest Airlines	SDF to Baltimore; companion; Depart 7/14	\$147.30	travel - transportation
5/30/2007	US Airways	LEX to Richmond, VA; board member; Depart 7/14	\$422.60	travel - transportation
5/30/2007	US Airways	LEX to Richmond, VA; board member; Depart 7/14	\$439.60	travel - transportation
5/30/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$439.60	travel - transportation
5/30/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$422.60	travel - transportation
5/30/2007	US Airways	LEX to Richmond, VA; employee; depart 7/14	\$422.60	travel - transportation
5/30/2007	US Airways	SDF to Richmond, VA; employee; depart 7/15	\$489.60	travel - transportation
5/31/2007	US Airways	LEX to Richmond, VA; companion; depart 7/14	\$422.60	travel - transportation
6/2/2007	Don Cesar, A Loews Hotels	St. Pete Beach, FL	\$228.48	travel - lodging
6/9/2007	Longview Golf Course	Georgetown, KY	\$140.00	entertainment - golf
6/12/2007	US Airways	SDF to Richmond, VA; board member; depart 7/15	\$586.10	travel - transportation (2007 NACo Annual Conference)
6/12/2007	US Airways	SDF to Richmond, VA; companion; depart 7/15	\$586.10	travel - transportation (2007 NACo Annual Conference)
6/15/2007	Don Cesar, A Loews Hotels	St. Pete Beach, FL	\$1,044.41	travel - lodging (Jaws Training)
6/15/2007	Don Cesar, A Loews Hotels	St. Pete Beach, FL	\$1,464.57	travel - lodging (Jaws Training)
6/21/2007	Hampton Inn	Louisville, KY	\$97.76	travel - lodging (11:30 am CoLT Board Meeting at Churchill Downs)
6/21/2007	Hampton Inn	Louisville, KY	\$97.76	travel - lodging (11:30 am CoLT Board Meeting at Churchill Downs)
6/21/2007	Hampton Inn	Louisville, KY	\$97.76	travel - lodging (11:30 am CoLT Board Meeting at Churchill Downs)
6/21/2007	US Airways	Nashville to Richmond, VA; board member; depart 7/14	\$410.10	travel - transportation (2007 NACo Annual Conference)
6/21/2007	US Airways	Nashville to Richmond, VA; companion; depart 7/14	\$410.10	travel - transportation (2007 NACo Annual Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/22/2007	Conference/TradeShow	Illinois	\$490.00	travel - conference (2007 NACo Annual Conference)
6/22/2007	US Airways	routing details not available; employee; departs 6/22	\$100.00	travel - transportation
6/26/2007	Hampton Inn	Bardstown, KY	\$196.22	travel - lodging
6/28/2007	Yellow Cab of Louisville	Louisville, KY	\$150.00	travel - transportation
7/1/2007	Hilton Hotels	Memphis, TN	\$888.52	travel - lodging
7/1/2007	US Airways	LEX to Richmond, VA; employee; depart 7/17	\$100.00	travel - transportation (2007 NACo Annual Conference)
7/1/2007	US Airways	routing details not avail; employee; depart 7/1	\$100.00	travel - transportation
7/3/2007	Conference/TradeShow	Illinois	\$490.00	travel - conference (2007 NACo Annual Conference)
7/3/2007	Council of State Government	Lexington, KY	\$100.00	Unknown
7/3/2007	Council of State Government	Lexington, KY	\$100.00	Unknown
7/5/2007	Council of State Government	Lexington, KY	\$100.00	Unknown
7/7/2007	Exxon Mobil	Cullman, AL	\$38.77	gas station; did not use KACo gas card
7/7/2007	Summit 43	Fairhope, AL	\$50.36	gas station; did not use KACo gas card
7/9/2007	Flying J	Birmingham, AL	\$57.97	gas station (speaking engagement)
7/9/2007	Marathon Oil	Bowling Green, KY	\$38.77	gas station (speaking engagement)
7/10/2007	Marriott Hotels	Point Clear, AL	\$737.70	travel - lodging/restaurant (speaking engagement)
7/10/2007	Morton's - The Steakhouse	Louisville, KY	\$500.00	restaurant (2007 KCJEA/KMCA Conference)
7/12/2007	Council of State Government	Lexington, KY	\$100.00	Unknown
7/18/2007	Delta Air Lines	Cincinnati to Albany, NY; companion; depart 9/25	\$189.70	travel - transportation
7/18/2007	Delta Air Lines	Cincinnati to Albany, NY; employee; depart 7/18	\$10.00	travel - transportation - fee
7/18/2007	Delta Air Lines	Cincinnati to Albany, NY; employee; depart 9/25	\$418.30	travel - transportation
7/18/2007	Marriott Hotels	Richmond, VA	\$539.73	travel - lodging/restaurant (2007 NACo Annual Conference)

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7/18/2007	Marriott Hotels	Richmond, VA	\$624.75	travel - lodging/restaurant (2007 NACo Annual Conference)
7/18/2007	Southwest Airlines	SDF to Baltimore; employee; depart 8/22	\$161.30	travel - transportation
7/19/2007	French Quarter Inn	Maysville, KY	\$80.46	travel - lodging
7/21/2007	Hampton Inn	Louisville, KY	\$97.76	travel - lodging
7/25/2007	Delta Air Lines	Cincinnati to Albany, NY; employee; depart 9/25	\$408.30	travel - transportation
7/26/2007	Marathon Oil	Frankfort, KY	\$50.92	gas station; did not use KACo gas card
7/27/2007	DHPE	Washington, DC	\$225.00	Unknown
7/31/2007	Governor's Local Issues	Frankfort, KY	\$1,250.00	miscellaneous - conference (2007 Governor's Local Issues Conference)
8/2/2007	Raceway	Mayfield, KY	\$41.25	gas station; did not use KACo gas card
8/7/2007	Delta Air Lines	LEX to Vegas; companion; depart 8/8	\$273.80	travel - transportation
8/7/2007	Delta Air Lines	LEX to Vegas; employee; depart 8/8	\$273.80	travel - transportation
8/7/2007	Marriott Hotels	Richmond, VA	\$634.42	travel - lodging/restaurant
8/9/2007	Governor's Local Issues	Frankfort, KY	\$125.00	miscellaneous - conference (2007 Governor's Local Issues Conference)
8/9/2007	UK Athletic Association Ticket Office	Lexington, KY	\$406.00	entertainment - tickets
8/27/2007	Florists' Interlink Inc.	Paragould, AR	\$58.30	flowers - funeral
8/30/2007	Galt House Hotel	Louisville, KY	\$113.86	travel - lodging/restaurant (2007 Governor's Local Issues Conference)
8/30/2007	Galt House Hotel	Louisville, KY	\$122.86	travel - lodging/restaurant (2007 Governor's Local Issues Conference)
8/30/2007	US Airways	SDF to LaGuardia; employee; depart 10/3	\$296.30	travel - transportation (RIMS Meeting)
8/30/2007	US Airways	SDF to LaGuardia; employee; depart 10/3	\$296.30	travel - transportation (RIMS Meeting)
9/7/2007	Natural Bridge State Resort Park	Slade, KY	\$132.28	travel - lodging/restaurant
9/12/2007	Galt House Hotel	Louisville, KY	\$748.24	travel - lodging/restaurant (2007 KY Sheriffs Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/21/2007	Delta Air Lines	LEX to Savannah; employee; depart 10/18	\$461.60	travel - transportation (2007 NCCAE Conference)
9/21/2007	Delta Air Lines	LEX to Savannah; employee; depart 10/18	\$461.60	travel - transportation (2007 NCCAE Conference)
9/26/2007	Georgetown Flowers	Georgetown, KY	\$62.43	flowers - funeral
9/29/2007	Exxon Mobil	Canton, NC	\$39.40	gas station; did not use KACo gas card
10/2/2007	Hotels.com	Unknown	\$116.21	travel - lodging
10/2/2007	Hotels.com	Unknown	\$116.21	travel - lodging
10/2/2007	Hotels.com	Unknown	\$116.21	travel - lodging
10/2/2007	Hotels.com	Unknown	\$116.21	travel - lodging
10/2/2007	Hotels.com	Unknown	\$116.21	travel - lodging
10/2/2007	Longhorn Steakhouse	Frankfort, KY	\$36.78	restaurant
10/15/2007	Delta Air Lines	LEX to Savannah; employee; depart 10/18	\$522.00	travel - transportation (2007 NCCAE Conference)
10/18/2007	Rosemont Florist	Lexington, KY	\$60.00	flowers - unknown
10/19/2007	Westin Savannah Harbor Golf Resort & Spa	Savannah, GA	\$20.49	travel - lodging/restaurant (2007 NCCAE Conference)
10/20/2007	Westin Savannah Harbor Golf Resort & Spa	Savannah, GA	\$9.54	travel - lodging/restaurant (2007 NCCAE Conference)
10/24/2007	Fairfield Inn	Lexington, KY	\$111.87	travel - lodging (2007 Circuit Clerks Conference)
10/25/2007	Barren River State Resort Park	Lucas, KY	\$124.70	travel - lodging/restaurant
10/30/2007	Holiday Inn Express	Murray, KY	\$78.23	travel - lodging/restaurant
10/30/2007	Holiday Inn Express	Murray, KY	\$82.70	travel - lodging/restaurant
10/31/2007	Jonathan's at Gratz Park	Lexington, KY	\$150.00	restaurant
11/8/2007	Southwest Airlines	SDF to Tampa; board member; depart 12/6	\$217.30	travel - transportation
11/12/2007	Holiday Inn Express	Somerset, KY	\$66.09	travel - lodging/restaurant
11/23/2007	ETC at Belterra, IN	Belterra, IN	\$1,000.00	gift - (for KACo President)
11/26/2007	Hotels.com	Unknown	\$3,522.80	travel - lodging ("5 sleeping rooms for Derby")
11/26/2007	Landmark Collection	Batesville, IN	\$40.71	Unknown
11/27/2007	Jonathan's at Gratz Park	Lexington, KY	\$1,429.59	restaurant (2007 KACo Conference)
11/28/2007	FedEx Shipping	Unknown	\$8.13	Unknown
12/2/2007	Flying J	Shelbyville, KY	\$46.58	gas station; did not use KACo gas card
12/12/2007	Cindy's Flowers & Gifts	La Center, KY	\$65.10	flowers - unknown
12/13/2007	American Airlines	SDF to Miami; employee; depart 12/13	\$373.30	travel - transportation
12/13/2007	American Airlines	SDF to Miami; employee; depart 12/13	\$373.30	travel - transportation

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/13/2007	Hilton Hotels	Lexington, KY	\$110.89	travel - lodging
12/14/2007	Disc Jockey	Lexington, KY	\$74.92	gifts - unknown
12/16/2007	Holiday Inn Express (IHG FFTKYPMS)	Frankfort, KY	\$391.01	travel - lodging/restaurant
12/18/2007	Starbucks	Frankfort, KY	\$42.95	gifts - unknown
12/20/2007	American Airlines	SDF to Raleigh, NC; employee; depart 12/20	\$192.30	travel - transportation
12/20/2007	American Airlines	SDF to Raleigh, NC; employee; depart 12/20	\$192.30	travel - transportation
12/20/2007	American Airlines	SDF to Raleigh, NC; employee; depart 12/20	\$192.30	travel - transportation
12/20/2007	Orbitz.com	Unknown	\$19.96	travel - fee
12/20/2007	US Airways	SDF to DC; board member; depart 1/9	\$183.30	travel - transportation (2008 NCCAE Meeting)
12/20/2007	US Airways	SDF to DC; employee; depart 1/9	\$183.30	travel - transportation (2008 NCCAE Meeting)
12/20/2007	US Airways	SDF to DC; employee; depart 1/9	\$183.30	travel - transportation (2008 NCCAE Meeting)
12/20/2007	US Airways	SDF to DC; employee; depart 1/9	\$183.30	travel - transportation (2008 NCCAE Meeting)
12/24/2007	Jeff Sach's	Frankfort, KY	\$414.00	auto (KACo vehicle noted on statement)
1/2/2008	Northwest Airlines	SDF to DC; board member; depart 1/9	\$520.50	travel - transportation (2008 NCCAE Meeting)
1/11/2008	Bell County Florist	Pineville, KY	\$31.80	flowers - funeral
1/14/2008	Chariots for Hire	Oak Hill, VA	\$186.00	travel - transportation (2008 NCCAE Meeting)
1/15/2008	Chariots for Hire	Oak Hill, VA	\$186.00	travel - transportation (2008 NCCAE Meeting)
1/18/2008	Don Jacob's Auto	Lexington, KY	\$312.70	auto
2/1/2008	Amoco Oil	Calhoun, GA	\$43.95	gas station; did not use KACo gas card
2/3/2008	Courtyard by Marriott	Athens, GA	\$365.28	travel - lodging
2/12/2008	Northwest Airlines	Evansville, In to Baltimore; board member; depart 3/1	\$238.00	travel - transportation (2008 NACo Legislative Conference)
2/12/2008	Northwest Airlines	routing not avail; board member; depart 1/1	\$10.00	travel - transportation - fee (2008 NACo Legislative Conference)
2/13/2008	BMW Assist Services	Texas	\$199.00	auto
2/14/2008	Chevron	Frankfort, KY	\$49.46	gas station; did not use KACo gas card



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2/14/2008	Northwest Airlines	Evansville, IN to DC; board member; depart 2/29	\$324.00	travel - transportation (2008 NACo Legislative Conference)
2/14/2008	Northwest Airlines	routing not avail; board member; depart 1/1	\$10.00	travel - transportation - fee (2008 NACo Legislative Conference)
2/14/2008	US Airways	SDF to DC; board member; depart 3/1	\$258.50	travel - transportation (2008 NACo Legislative Conference)
2/26/2008	US Airways	LEX to DC; board member; depart 3/1	\$661.00	travel - transportation (2008 NACo Legislative Conference)
2/26/2008	US Airways	LEX to DC; board member; depart 3/1	\$661.00	travel - transportation (2008 NACo Legislative Conference)
2/26/2008	US Airways	LEX to DC; employee; depart 3/1	\$661.00	travel - transportation (2008 NACo Legislative Conference)
2/26/2008	US Airways	SDF to DC; employee; depart 2/29	\$670.50	travel - transportation (2008 NACo Legislative Conference)
3/3/2008	Intercontinental Hotel	Washington, DC	\$320.23	travel - lodging/restaurant (2008 NACo Legislative Conference)
3/13/2008	Hotel Reservation	Unknown	\$10.20	travel - fee
3/19/2008	Sandestin Golf & Beach Resort	Destin, FL	\$160.95	travel - lodging/restaurant (2008 CSCA Annual Conference)
3/19/2008	Sandestin Golf & Beach Resort	Destin, FL	\$160.95	travel - lodging/restaurant (2008 CSCA Annual Conference)
3/19/2008	Sandestin Golf & Beach Resort	Destin, FL	\$160.95	travel - lodging/restaurant (2008 CSCA Annual Conference)
3/19/2008	Sandestin Golf & Beach Resort	Destin, FL	\$160.95	travel - lodging/restaurant (2008 CSCA Annual Conference)
3/25/2008	Courtyard by Marriott	Louisville, KY	\$1,307.67	travel - lodging
3/25/2008	Courtyard by Marriott	Louisville, KY	\$1,307.67	travel - lodging
3/25/2008	Courtyard by Marriott	Louisville, KY	\$1,307.67	travel - lodging
3/25/2008	Courtyard by Marriott	Louisville, KY	\$1,307.67	travel - lodging
3/26/2008	Delta Air Lines	Cincinnati to Eglin AFB, FL; employee; depart 5/13	\$376.00	travel - transportation (2008 CSCA Annual Conference)

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3/26/2008	Delta Air Lines	Cincinnati to Eglin AFB, FL; employee; depart 5/13	\$376.00	travel - transportation (2008 CSCA Annual Conference)
3/26/2008	Delta Air Lines	Cincinnati to Eglin AFB, FL; employee; depart 5/13	\$376.00	travel - transportation (2008 CSCA Annual Conference)
3/27/2008	Delta Air Lines	Cincinnati to Eglin AFB, FL; employee; depart 5/13	\$426.00	travel - transportation (2008 CSCA Annual Conference)
4/15/2008	Delta Air Lines	Cincinnati to Austin, TX; employee; depart 5/20	\$520.00	travel - transportation
4/15/2008	Delta Air Lines	Cincinnati to Austin, TX; employee; depart 5/20	\$520.00	travel - transportation
4/15/2008	Southwest Airlines	SDF to Vegas; board member; depart 5/21	\$279.50	travel - transportation
4/16/2008	Hooters Casino Hotel	Las Vegas, NV	\$86.11	travel - lodging/restaurant
4/16/2008	Hooters Casino Hotel	Las Vegas, NV	\$195.11	travel - lodging/restaurant
4/17/2008	Intercontinental Hotel	Frankfort, KY	\$90.74	travel - lodging/restaurant
4/17/2008	Intercontinental Hotel	Frankfort, KY	\$90.74	travel - lodging/restaurant
4/21/2008	StubHub, Inc (Ticket Agency)	Unknown	\$6,088.95	Entertainment
4/22/2008	Northwest Airlines	Evansville, IN to LaGuardia; board member; depart 5/27	\$340.00	travel - transportation
4/22/2008	Northwest Airlines	Evansville, IN to LaGuardia; companion; depart 5/27	\$340.00	travel - transportation
4/22/2008	Northwest Airlines	routing not avail; board member; depart 5/15	\$30.00	travel - transportation - fee
4/24/2008	Buzzard Rock Resort	Kuttawa, KY	\$400.00	Unknown
4/24/2008	Holiday Inn	Frankfort, KY	\$78.26	travel - lodging/restaurant (UI Board Member)
5/5/2008	Southwest Airlines	SDF to Las Vegas; board member; depart 5/21	\$249.00	travel - transportation
5/6/2008	Hooters Casino Hotel	Las Vegas, NV	\$86.11	travel - lodging/restaurant
5/20/2008	Southwest Airlines	SDF to Kansas City, MO; employee; depart 7/12	\$214.50	travel - transportation (2008 NACo Conference)
5/22/2008	National Conference of State Legislatures	Washington, DC	\$735.00	unknown (SCSL Meeting)
5/27/2008	Southwest Airlines	SDF to Kansas City, MO; board member; depart 7/12	\$181.50	travel - transportation (2008 NACo Conference)

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5/27/2008	Southwest Airlines	SDF to Kansas City, MO; employee; depart 7/12	\$220.50	travel - transportation (2008 NACo Conference)
5/28/2008	National Conference of State Legislatures	Washington, DC	\$735.00	unknown (SCSL Meeting)
5/28/2008	National Conference of State Legislatures	Washington, DC	\$735.00	unknown (SCSL Meeting)
6/4/2008	Delta Air Lines	LEX to DC; employee; depart 7/23	\$410.50	travel - transportation
6/4/2008	Southwest Airlines	Nashville to Kansas City, MO; board member; depart 7/12	\$212.50	travel - transportation (2008 NACo Conference)
6/4/2008	Southwest Airlines	Nashville to Kansas City, MO; board member; depart 7/12	\$212.50	travel - transportation (2008 NACo Conference)
6/4/2008	Southwest Airlines	SDF to Kansas City, MO; board member; depart 7/12	\$235.50	travel - transportation (2008 NACo Conference)
6/6/2008	CDW Government, Inc.	Vernon Hills, IL	\$77.24	technology
6/8/2008	Holiday Inn Express	Lexington, KY	\$99.81	travel - lodging/restaurant (board member)
6/9/2008	CDW Government, Inc.	Vernon Hills, IL	\$191.94	technology
6/11/2008	American Airlines	Evansville, IN to Kansas, City, MO; board member; depart 6/11	\$278.00	travel - transportation (2008 NACo Conference)
6/11/2008	American Airlines	Evansville, IN to Kansas, City, MO; companion; depart 6/11	\$278.00	travel - transportation (2008 NACo Conference)
6/11/2008	CDW Government, Inc.	Vernon Hills, IL	\$111.59	technology
6/12/2008	CDW Government, Inc.	Vernon Hills, IL	\$31.10	technology
6/13/2008	Delta Air Lines	Cincinnati to Kansas City, MO; board member; depart 7/12	\$420.00	travel - transportation (2008 NACo Conference)
6/16/2008	Conference/TradeShow	Illinois	\$490.00	travel - conference (2008 NACo Conference)
6/16/2008	Governor's Local Issues	Frankfort, KY	\$1,050.00	miscellaneous - conference (2008 Governor's Local Issues Conference)
6/17/2008	Governor's Local Issues	Frankfort, KY	\$450.00	miscellaneous - conference (2008 Governor's Local Issues Conference)
6/18/2008	CDW Government, Inc.	Vernon Hills, IL	\$34.00	technology

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6/18/2008	Southwest Airlines	SDF to Kansas City, MO; board member; depart 7/12	\$217.50	travel - transportation (2008 NACo Conference)
6/26/2008	Governor's Local Issues	Frankfort, KY	\$150.00	miscellaneous - conference (2008 Governor's Local Issues Conference)
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$110.95	Entertainment
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$110.95	Entertainment
6/26/2008	StubHub, Inc (Ticket Agency)	Unknown	\$315.55	Entertainment
7/2/2008	Southwest Airlines	SDF to San Diego, CA; board member; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; board member; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; board member; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; employee; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; employee; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; employee; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/2/2008	Southwest Airlines	SDF to San Diego, CA; employee; depart 9/2	\$512.50	travel - transportation (trip to meet with vendor)
7/3/2008	Flower Basket	Versailles, KY	\$79.50	flowers - funeral
7/8/2008	American Airlines	Kansas City, Mo to Evansville, IN (oneway ticket); board member; depart 7/8	\$592.00	travel - transportation (2008 NACo Conference)
7/8/2008	American Airlines	Kansas City, Mo to Evansville, IN (oneway ticket); companion; depart 7/8	\$592.00	travel - transportation (2008 NACo Conference)
7/8/2008	Southwest Airlines	SDF to Kansas City, MO (oneway ticket); board member; depart 7/12	\$173.50	travel - transportation (2008 NACo Conference)
7/8/2008	Southwest Airlines	SDF to Kansas City, MO (oneway ticket); companion; depart 7/12	\$173.50	travel - transportation (2008 NACo Conference)
7/8/2008	Southwest Airlines	SDF to Kansas City, MO; board member; depart 7/12	\$204.00	travel - transportation (2008 NACo Conference)

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7/8/2008	Southwest Airlines	SDF to Kansas City, MO; companion; depart 7/12	\$132.00	travel - transportation (2008 NACo Conference)
7/10/2008	Don Jacob's Auto	Lexington, KY	\$826.96	auto
7/13/2008	Arabia Steamboat	Kansas City, MO	\$122.00	unknown (2008 NACo Conference)
7/16/2008	Holiday Inn	Kansas City, MO	\$2.00	travel - lodging/restaurant (2008 NACo Conference)
7/16/2008	Holiday Inn	Kansas City, MO	\$115.97	travel - lodging/restaurant (2008 NACo Conference)
7/16/2008	Holiday Inn	Kansas City, MO	\$1,719.44	travel - lodging/restaurant (2008 NACo Conference)
7/22/2008	Galt House Hotel	Louisville, KY	\$178.77	travel - lodging/restaurant
7/22/2008	Galt House Hotel	Louisville, KY	\$178.77	travel - lodging/restaurant
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,211.93	Entertainment
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,431.95	Entertainment
7/22/2008	StubHub, Inc (Ticket Agency)	Unknown	\$2,541.95	Entertainment
7/24/2008	Delta Air Lines	Cincinnati to San Francisco; companion; depart 10/7	\$870.00	travel - transportation
7/24/2008	Delta Air Lines	Cincinnati to San Francisco; employee; depart 10/7	\$870.00	travel - transportation
7/24/2008	Delta Air Lines	Cincinnati to San Francisco; employee; depart 10/7	\$870.00	travel - transportation
7/29/2008	Four Point Sheraton Hotel	Chicago, IL	\$1,096.30	travel - lodging
7/30/2008	Benton Florist	Benton, KY	\$79.50	flowers - funeral
7/31/2008	Blue Licks State Resort Park	Mount Olivet, KY	\$77.17	travel - lodging/restaurant
8/5/2008	Jeff Ruby's	Louisville, KY	\$6,222.23	restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$32.00	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$62.15	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$163.53	travel - lodging/restaurant (2008 Governor's Local Issues Conference)

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8/6/2008	Galt House Hotel	Louisville, KY	\$443.30	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$622.52	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/7/2008	Delta Air Lines	LEX to Austin; employee; depart 9/21	\$378.00	travel - transportation
8/7/2008	Delta Air Lines	LEX to Austin; employee; depart 9/21	\$378.00	travel - transportation
8/7/2008	Delta Air Lines	LEX to Austin; employee; depart 9/21	\$378.00	travel - transportation
8/13/2008	Delta Air Lines	LEX to Cody, WY (oneway ticket); employee; depart 10/15	\$908.50	travel - transportation
8/13/2008	Delta Air Lines	LEX to Cody, WY (oneway ticket); employee; depart 10/15	\$908.50	travel - transportation
8/13/2008	Delta Air Lines	LEX to Cody, WY (oneway ticket); employee; depart 10/15	\$908.50	travel - transportation
8/13/2008	Delta Air Lines	LEX to Harrisburg, PA; employee; depart 8/25	\$558.00	travel - transportation (NCCAE Insurance)
8/13/2008	Delta Air Lines	LEX to Harrisburg, PA; employee; depart 8/25	\$558.00	travel - transportation (NCCAE Insurance)
8/13/2008	Delta Air Lines	LEX to Harrisburg, PA; employee; depart 8/25	\$558.00	travel - transportation (NCCAE Insurance)
8/13/2008	Delta Air Lines	LEX to Harrisburg, PA; employee; depart 8/25	\$558.00	travel - transportation (NCCAE Insurance)
8/14/2008	Holiday Inn Express (IHG CVG BVPMS)	Bellevue, KY	\$77.91	travel - lodging/restaurant
8/17/2008	Marathon Oil	Leitchfield, KY	\$46.41	gas station; did not use KACo gas card
8/21/2008	Southwest Airlines	Chicago, IL to SDF; employee; depart 8/21	\$16.00	travel - transportation - fee
8/27/2008	Climate Conditioning	Louisville, KY	\$9,755.20	Unknown
9/9/2008	Fairfield Inn	Elizabethtown, KY	\$89.25	travel - lodging
9/16/2008	Embassy Suites	Lexington, KY	\$220.69	travel - lodging
9/19/2008	Applewood Books, Inc.	Unknown	\$924.00	Unknown
9/19/2008	Pine Mountain State Resort Park	Pineville, KY	\$82.63	travel - lodging/restaurant
9/20/2008	A-1 Limousine & Sedans	San Antonio, TX	\$102.35	travel - transportation - limo
9/22/2008	Doubletree Club	Atlanta, GA	\$11.04	travel - lodging
9/23/2008	Doubletree Guest Suites	Austin, TX	\$282.59	travel - lodging

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9/24/2008	Doubletree Guest Suites	Austin, TX	\$328.35	travel - lodging
9/24/2008	Doubletree Guest Suites	Austin, TX	\$328.57	travel - lodging
9/25/2008	A-1 Limousine & Sedans	San Antonio, TX	\$102.35	travel - transportation - limo
9/26/2008	Holiday Inn	Frankfort, KY	\$78.26	travel - lodging/restaurant
9/30/2008	Pine Mountain State Resort Park	Pineville, KY	\$36.72	travel - lodging/restaurant
10/3/2008	Holiday Inn	Bowling Green, KY	\$146.31	travel - lodging/restaurant
10/3/2008	US Airways	Charleston, WV to Ft. Myers, FL; board member; depart 12/2	\$389.00	travel - transportation (SAWCA Conference)
10/3/2008	US Airways	Charleston, WV to Ft. Myers, FL; companion; depart 12/2	\$389.00	travel - transportation (SAWCA Conference)
10/8/2008	Four Point Sheraton Hotel	Lexington, KY	\$100.94	travel - lodging (COLI Training)
10/10/2008	O'Daniel's Flowers	Henderson, KY	\$47.70	flowers - illness
10/16/2008	Delta Air Lines	LEX to Ft. Myers, FL; board member; depart 12/2	\$179.00	travel - transportation (SAWCA Conference)
10/16/2008	Delta Air Lines	LEX to Ft. Myers, FL; employee; depart 12/2	\$179.00	travel - transportation (SAWCA Conference)
10/20/2008	Leaf and Petal Shop	Covington, KY	\$60.40	flowers - funeral (flowers for employee's in-law)
10/23/2008	Holiday Inn	Frankfort, KY	\$78.26	travel - lodging/restaurant
10/23/2008	Rosemont Florist	Lexington, KY	\$49.40	flowers - new baby
10/24/2008	Holiday Inn Express (IHG CVPKYPMS)	Campbellsville, KY	\$82.64	travel - lodging/restaurant (Taylor County)
10/28/2008	Gifttree/Gift Services	Vancouver, WA	\$65.90	flowers - illness/birthday (board member)
10/30/2008	Hampton Inn	Corbin, KY	\$71.88	travel - lodging
10/30/2008	Holiday Inn Express	Murray, KY	\$82.70	travel - lodging/restaurant
10/31/2008	Marriott Hotels	Louisville, KY	\$50.81	travel - lodging/restaurant
10/31/2008	Rhew-Hendley Florist	Paducah, KY	\$63.60	flowers - congratulations (scholarship award winner)
11/1/2008	Walmart	Beaver Dam, KY	\$651.44	auto (4 new tires noted on statement)
11/4/2008	Greenery Florist & Gifts	Louisville, KY	\$48.71	flowers - funeral (employee's grandmother)
11/7/2008	Applewood Books, Inc.	Unknown	\$5,525.00	Unknown
11/10/2008	Chariots for Hire	Oak Hill, VA	\$67.50	travel - transportation (2009 NCCAE Meeting)
11/10/2008	Chariots for Hire	Oak Hill, VA	\$67.50	travel - transportation (2009 NCCAE Meeting)
11/14/2008	Holiday Inn Express	Lexington, KY	\$124.71	travel - lodging/restaurant

**Former Executive Director/CEO  
Credit Card Expenditures With No Supporting Documentation  
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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/17/2008	Holiday Inn Express	Lexington, KY	\$119.04	travel - lodging/restaurant
11/17/2008	Holiday Inn Express	Lexington, KY	\$119.04	travel - lodging/restaurant
11/21/2008	Applewood Books, Inc.	Unknown	\$650.00	Unknown
11/24/2008	American Airlines	Nashville to DC; board member; depart 11/24	\$263.50	travel - transportation
12/9/2008	Holiday Inn Express (IHG SDFPLPMS)	Louisville, KY	\$137.86	travel - lodging/restaurant
12/9/2008	Holiday Inn Express (IHG SDFPLPMS)	Louisville, KY	\$180.48	travel - lodging/restaurant
12/11/2008	Hampton Inn	Kuttawa, KY	\$109.14	travel - lodging
12/11/2008	US Airways	routing not available; employee; depart 12/11	\$17.00	travel - transportation - fee (bond closing)
12/12/2008	Hampton Inn	Louisville, KY	\$148.36	travel - lodging
12/17/2008	Hyatt Regency	Lexington, KY	\$155,449.64	travel - lodging/restaurant (2008 KACo Conference)
12/18/2008	Cindy's Flowers & Gifts	La Center, KY	\$52.70	flowers - funeral (board member's mother)
12/19/2008	Nanz & Kraft Flowers	Louisville, KY	\$49.77	flowers - illness (employee)
12/22/2008	Columbia Books/US Congress Handbook	Unknown	\$26.69	Unknown
12/22/2008	Merle Norman Cosmetics	Frankfort, KY	\$76.21	gifts - unknown
12/23/2008	Marathon Oil	Beaver Dam, KY	\$27.36	gas station; did not use KACo gas card
12/25/2008	Marathon Oil	Princeton, KY	\$18.92	gas station; did not use KACo gas card
12/27/2008	127 Food Center	Salvisa, KY	\$30.26	gas station; did not use KACo gas card
1/7/2009	BMW Assist Services	Texas	\$199.00	auto
1/17/2009	Antioch Travel Center	Antioch, TN	\$27.69	unknown ("Theta Chi Road Trip to Athens")
1/20/2009	Delta Air Lines	LEX to DC; board member; depart 3/7	\$326.40	travel - transportation (2009 NACo Conference)
1/20/2009	Hampton Inn	Pikeville, KY	\$90.30	travel - lodging
1/20/2009	Hampton Inn	Pikeville, KY	\$90.30	travel - lodging
1/22/2009	Delta Air Lines	LEX to DC; board member; depart 3/7	\$54.40	travel - transportation - fee ("additional collection") (2009 NACo Conference)
1/22/2009	Northwest Airlines	routing not available; board member; depart 1/1	\$20.00	travel - transportation - fee (2009 NACo Conference)
1/22/2009	Travel Insurance	Unknown	\$40.50	travel - transportation - fee
1/22/2009	US Airways	SDF to DC; board member; depart 3/7	\$267.70	travel - transportation (2009 NACo Conference)



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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/3/2009	Pine Mountain State Resort Park	Pineville, KY	\$92.24	travel - lodging/restaurant
2/6/2009	Marriott Hotels	Lexington, KY	\$111.15	travel - fee (2009 KCJEA Conference - no show)
2/6/2009	Marriott Hotels	Lexington, KY	\$203.02	travel - fee (2009 KCJEA Conference - no show)
2/7/2009	Amerihost Inn	Metropolis, IL	\$65.49	travel - lodging
2/7/2009	Amerihost Inn	Metropolis, IL	\$65.49	travel - lodging
2/7/2009	Marriott Hotels	Lexington, KY	\$203.02	travel - fee (2009 KCJEA Conference - no show)
2/7/2009	Marriott Hotels	Lexington, KY	\$134.74	travel - lodging/restaurant (2009 KCJEA Conference)
2/7/2009	Marriott Hotels	Lexington, KY	\$963.83	travel - lodging/restaurant (2009 KCJEA Conference)
2/8/2009	Marriott Hotels	Lexington, KY	\$1,224.53	travel - lodging/restaurant (2009 KCJEA Conference)
2/10/2009	Always in Season	Mount Sterling, KY	\$45.00	flowers - funeral (sister-in-law of board member)
2/17/2009	Hampton Inn	Hazard, KY	\$78.00	travel - lodging (training)
2/17/2009	Hampton Inn	Hazard, KY	\$82.69	travel - lodging (training)
2/17/2009	US Airways	San Francisco, CA to Las Vegas; board member; Depart 4/17/09	\$59.60	travel - transportation (deviation from return trip to meet with vendor)
2/17/2009	US Airways	San Francisco, CA to Las Vegas; employee; Depart 4/17/09	\$59.60	travel - transportation (deviation from return trip to meet with vendor)
2/18/2009	Delta Air Lines	Cincinnati to San Francisco; employee; Depart 4/13/09	\$535.00	travel - transportation (trip to meet with vendor)
2/19/2009	American Airlines	Nashville to Washington National; employee; Depart 2/19	\$208.00	travel - transportation
2/20/2009	Ramada Inn (Paintsville)	Paintsville, KY	\$78.33	travel - lodging/restaurant
2/26/2009	Hampton Inn	Horse Cave, KY	\$71.92	travel - lodging
3/3/2009	US Airways	Unknown	\$150.00	travel - transportation
3/7/2009	US Airways	Allentown, PA	\$15.00	travel - transportation - fee
3/7/2009	US Airways	Allentown, PA	\$15.00	travel - transportation - fee
3/11/2009	US Airways	Unknown	\$15.00	travel - transportation
3/11/2009	US Airways	Unknown	\$70.00	travel - transportation
3/21/2009	Silver Lake Food Mart (Frankfort)	Frankfort, KY	\$34.12	gas station; did not use KACo gas card
3/25/2009	US Airways	Unknown	\$17.00	travel - transportation
3/25/2009	US Airways	Unknown	\$17.00	travel - transportation

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/14/2009	Sam's Chowder House	Half Moon Bay, CA	\$224.20	restaurant (trip to meet with vendor)
4/15/2009	National Association of Counties	Washington, DC	\$17,150.00	travel - conference (registration for 35 to attend 2009 NACo Conference)
4/15/2009	Scomas Restaurant	San Francisco, CA	\$185.93	restaurant (trip to meet with vendor)
4/17/2009	Beach House Hotel	Half Moon Bay, CA	\$2,180.70	travel - lodging/restaurant (trip to meet with vendor)
4/18/2009	Beach House Hotel	Half Moon Bay, CA	\$242.30	travel - lodging/restaurant (trip to meet with vendor)
4/18/2009	Mem Rewards Airline Tax Offset Fee	Unknown	\$25.00	travel - transportation - fee (trip to meet with vendor)
4/30/2009	Governor's Local Issues	Frankfort, KY	\$1,500.00	miscellaneous - conference (2009 Governors Local Issues Conference)
5/4/2009	American Legislative Exchange Council	Washington, DC	\$550.00	Unknown
5/6/2009	American Legislative Exchange Council	Washington, DC	\$550.00	Unknown
5/6/2009	American Legislative Exchange Council	Washington, DC	\$550.00	Unknown
5/13/2009	Best Western Hotels	Albany, KY	\$90.35	travel - lodging (county visits)
5/19/2009	National Conference of State Legislatures	Washington, DC	\$825.00	unknown ("consulting")
5/22/2009	Grove Park Inn	Asheville, NC	\$438.96	travel - lodging (CSCA Conference)
5/23/2009	Comfort Inn	St. George, UT	\$78.12	travel - lodging/restaurant
5/23/2009	Comfort Inn	St. George, UT	\$117.18	travel - lodging/restaurant
5/29/2009	Lake Cumberland State Resort Park	Jamestown, KY	\$104.02	travel - lodging/restaurant
6/11/2009	Becky's Flower	Falmouth, KY	\$44.47	flowers - unknown
6/11/2009	Delta Air Lines	Lex to Atlanta; vendor; Depart 7/17	\$459.20	travel - transportation
6/11/2009	Delta Air Lines	Lex to Atlanta; vendor; Depart 7/17	\$459.20	travel - transportation
6/18/2009	CDW Government, Inc.	Vernon Hills, IL	\$1,616.38	technology (computer & printer)
6/18/2009	Shoretel	Sunnyvale, CA	\$995.00	technology - 1 year membership "Developer Network"
6/19/2009	CDW Government, Inc.	Vernon Hills, IL	\$13,011.11	technology
6/19/2009	CDW Government, Inc.	Vernon Hills, IL	\$45,336.95	technology

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/23/2009	Dixie Florist	Louisville, KY	\$54.06	flowers - unknown
6/23/2009	National Association of Counties	Washington, DC	\$515.00	Unknown
6/23/2009	National Association of Counties	Washington, DC	\$515.00	Unknown
6/26/2009	CDW Government, Inc.	Vernon Hills, IL	\$168.33	technology
6/26/2009	CDW Government, Inc.	Vernon Hills, IL	\$1,576.21	technology
6/29/2009	CDW Government, Inc.	Vernon Hills, IL	\$40.17	technology
6/29/2009	CDW Government, Inc.	Vernon Hills, IL	\$98.29	technology
6/30/2009	Hampton Inn	Pikeville, KY	\$116.87	travel - lodging
<b>Total</b>	<b>539 transactions</b>		<b>\$434,614.03</b>	

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**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/5/2006	Longhorn	Frankfort, KY	\$66.81	restaurant - receipt not itemized
6/20/2006	Frankfort Country Club	Frankfort, KY	\$26.25	Receipt date: 6/17; Receipt breakdown for misc: 5% late charge for past due bill- 26.25
6/20/2006	Chilis	Frankfort, KY	\$60.83	restaurant - receipt not itemized (noted as being reimbursed by CoLT)
6/30/2006	Frankfort Country Club	Frankfort, KY	\$50.00	renovation donation
6/30/2006	Frankfort Country Club	Frankfort, KY	\$135.00	membership dues
6/30/2006	Frankfort Country Club	Frankfort, KY	\$75.00	restaurant - food/bev - minimum
7/1/2006	Frankfort Country Club	Frankfort, KY	\$806.17	Receipts dates: 7/1, 7/7 and 7/31; Receipt breakdown for misc: Beer-22.75, cart fee-186.00, green fee-225, food-123.09, liquor, 103.73, dues, 135.00 and Pro shop merchandise-10.60
8/19/2006	Frankfort Country Club	Frankfort, KY	\$183.00	Receipt breakdown for misc is Green fee-135.00, cart fee: 48.00
8/19/2006	Frankfort Country Club	Frankfort, KY	\$135.00	membership dues
8/19/2006	Frankfort Country Club	Frankfort, KY	\$240.98	Receipt breakdown for dinner: beer 60.94, food-107.41, liquor-48.25, and pro shop merchandise 24.38
8/31/2006	Executive Inn - Timeout	Owensboro, KY	\$23.00	restaurant - alcohol
9/7/2006	Frankfort Country Club	Frankfort, KY	\$598.27	Receipt dates: 9/7, 9/16, 9/29; Receipt breakdown for dinner: beer-19.97, cart fee-84.00, green fee-150.00, food-132.62, liquor-196.84, pro shop merchandise-14.84
9/16/2006	Unknown	Germany	\$278.85	travel - transportation - cab fares - receipts not adequate
9/30/2006	Frankfort Country Club	Frankfort, KY	\$135.00	membership dues
10/1/2006	Frankfort Country Club	Frankfort, KY	\$288.03	Receipt dates: 10/16, 10/25; Receipt breakdown for dinner: beer-13.62, wine-41.76, food 87.10, liquor-125.55, employee Christmas bonus-20.00
10/31/2006	Frankfort Country Club	Frankfort, KY	\$135.00	membership dues

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**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
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Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
11/30/2006	Frankfort Country Club	Frankfort, KY	\$816.39	Receipt dates: 11/9, 11/15, 11/22, 11/24, 11/25 and 11/30; Receipt breakdown for misc: beer-85.86, cart fee-144.00, green fee 170.00, food-118.48, liquor-157.75, dues-135.00, pro shop merchandise 5.30
12/12/2006	Frankfort Country Club	Frankfort, KY	\$248.37	Receipt breakdown for dinner: beer-15.74, wine-55.08, food-91.23, liquor-86.22
12/20/2006	Kroger	Frankfort, KY	\$18.21	holiday - Hallmark giftwrap
12/31/2006	Frankfort Country Club	Frankfort, KY	\$135.00	membership dues
1/31/2007	Frankfort Country Club	Frankfort, KY	\$140.00	membership dues
2/8/2007	Frankfort Country Club	Frankfort, KY	\$215.00	receipt dates: 2/7, and 2/28; Receipt breakdown for misc: food and beverage minimum-75.00, dues-140.00
3/1/2007	Julie's	Frankfort, KY	\$297.33	flowers - Valentine's Day (17 arrangements)
3/22/2007	Frankfort Country Club	Frankfort, KY	\$391.97	Receipt dates are 3/13, 3/22; Receipt breakdown for dinner charges: Cart fee-83.99, Green fee-120.00, Food-75.75, Liquor-112.23
3/31/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
3/31/2007	Frankfort Country Club	Frankfort, KY	\$600.00	stock certificate
4/11/2007	Frankfort Country Club	Frankfort, KY	\$310.25	Receipt dates are 4/10/7, 4/11/07; Receipt breakdown for dinner charges: food-74.64, Liquor-109.70, Beer-11.80, Wine-12.10, Cart fee- 42.01, Green fee-60.00
4/21/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
4/30/2007	Cracker Barrel	Calvert City, KY	\$22.80	restaurant - food/bev
6/30/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
6/30/2007	Frankfort Country Club	Frankfort, KY	\$76.38	receipt dates: 6/8, 6/17, 6/30; Receipt breakdown for misc: beer-7.88, food & beverage minimum-68.50
7/1/2007	Frankfort Country Club	Frankfort, KY	\$227.16	receipt dates:7/1 and 7/31; Receipt breakdown for dinner: beer -18.76, cart fee-42.01, green fee-90.00, food-67.01, liquor-9.38

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**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/31/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
8/12/2007	Frankfort Country Club	Frankfort, KY	\$374.42	Receipt breakdown for dinner: beer -6.66, cart fee-56.01, green fee-135.0, food-51.93, liquor-124.82
8/31/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
9/16/2007	Frankfort Country Club	Frankfort, KY	\$565.74	receipt dates: 9/21 & 9/23; Receipt breakdown for dinner: beer- 40.14, wine-29.65, cart fee- 42.01, green fee- 90.00, food- 218.12, liquor- 145.42
9/30/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
10/14/2007	Frankfort Country Club	Frankfort, KY	\$295.78	Receipt breakdown for dinner: cart fee-56.01, green fee-135.00, food-7.87, liquor-48.40, food/bev minimum \$28.50; \$20 employee Christmas bonus
10/31/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
11/16/2007	Frankfort Country Club	Frankfort, KY	\$76.68	Receipt breakdown for dinner: wine-5.44, food/bev minimum-67.00, liquor-4.24
11/30/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
12/27/2007	Annies	Unknown	\$23.00	restaurant - food/bev (3 meals)
12/31/2007	Frankfort Country Club	Frankfort, KY	\$280.00	membership dues
12/31/2007	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for dinner: food & beverage minimum-75.00
1/31/2008	Frankfort Country Club	Frankfort, KY	\$280.00	letter from Frankfort Country Club included; Receipt breakdown for misc: assessment fee-280.00. Stmt attached dated 1/22/08 from FCC explaining assessment fee and advising will begin to be billed @ 50.00 per mo for 6 months or can pay 280.00 with now .
1/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
2/29/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
2/29/2008	Frankfort Country Club	Frankfort, KY	\$98.27	receipt date: 2/26/08; Receipt breakdown for misc: Food/bev minimum-98.27

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**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
3/31/2008	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for misc: food/bev minimum - 75.00
4/4/2008	Frankfort Country Club	Frankfort, KY	\$205.09	Receipt breakdown for dinner: food 205.09
4/30/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
5/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	Receipt breakdown for dinner: food/bev minimum - 75.00; dues \$300
5/31/2008	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for dinner: food/bev minimum - 75.00
6/30/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
6/30/2008	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for dinner: food/bev minimum - 75.00
7/27/2008	Frankfort Country Club	Frankfort, KY	\$346.69	receipt date: 7/27; Receipt breakdown for dinner: beer-3.08, cart fee-56.01, green fee-135.00, food-72.46, liquor-80.14
7/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
7/31/2008	Manley 4 Lil Pigs	Benton, KY	\$23.48	restaurant - receipt not itemized
8/15/2008	Frankfort Country Club	Frankfort, KY	\$461.91	Receipt breakdown for misc: beer-15.69, cart fee-56.01, green fee-90.00, food-42.51, liquor-98.70, pro shop merchandise-159.00, dues-300.00-Misc
8/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	Receipt breakdown for misc: beer-15.69, cart fee-56.01, green fee-90.00, food-42.51, liquor-98.70, pro shop merchandise-159.00, dues-300.00-Misc
9/30/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
9/30/2008	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for dinner: food & beverage minimum-75.00
10/16/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
10/31/2008	Frankfort Country Club	Frankfort, KY	\$100.00	Receipt breakdown for dinner-food & beverage minimum-75.00, employee Christmas bonus-25.00
11/30/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues

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**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/30/2008	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for dinner: food & beverage minimum-75.00, F&B gift certificate-75.00
12/18/2008	Cliff Rust	Frankfort, KY	\$350.00	auto - car wash (full detail)
12/26/2008	Frankfort Country Club	Frankfort, KY	\$158.60	Receipt breakdown for dinner: food 165.06, liquor-68.54 and credit for F & B - 75.00.
12/31/2008	Frankfort Country Club	Frankfort, KY	\$300.00	membership dues
1/8/2009	Unknown	Washington, DC	\$110.00	travel - transportation - cab fares
1/27/2009	Frankfort Country Club	Frankfort, KY	\$280.00	assessment for improvements
1/31/2009	Frankfort Country Club	Frankfort, KY	\$320.00	membership dues
2/28/2009	Frankfort Country Club	Frankfort, KY	\$320.00	membership dues
2/28/2009	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt date : 2/28; Receipt breakdown for misc: food & beverage minimum-75.00
3/31/2009	Frankfort Country Club	Frankfort, KY	\$320.00	membership dues
3/31/2009	Frankfort Country Club	Frankfort, KY	\$75.00	Receipt breakdown for misc: food & beverage minimum 75.00
4/18/2009	Frankfort Country Club	Frankfort, KY	\$338.97	Receipt breakdown for dinner: beer-12.31, cart fee-52.50, green fee-112.50, food-25.78, liquor-111.28, main bar-14.00, Pro shop merchandise-10.60
4/30/2009	Frankfort Country Club	Frankfort, KY	\$320.00	membership dues
5/31/2009	Frankfort Country Club	Frankfort, KY	\$320.00	membership dues
5/31/2009	Frankfort Country Club	Frankfort, KY	\$91.23	Receipt dates: 5/7, 5/15, and 5/31; Receipt breakdown for misc: food-73.73, food & beverage minimum-17.50
<b>Total</b>	<b>81 transactions</b>		<b>\$19,235.91</b>	



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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/12/2006	Unknown	Unknown	\$10.00	unknown (2006 KCJEA Conference)
7/13/2006	Unknown	Unknown	\$20.00	unknown (2006 KCJEA Conference)
7/14/2006	Unknown	Unknown	\$10.00	unknown (2006 KCJEA Conference)
8/5/2006	Yellow Cab Management, Inc.	Chicago, IL	\$55.00	travel - transportation - cab fares, - tips, & - fees (2006 NACo Conference)
8/6/2006	Yellow Cab Management, Inc.	Chicago, IL	\$40.00	travel - transportation (2006 NACo Conference)
8/7/2006	Yellow Cab Management, Inc.	Chicago, IL	\$40.00	travel - transportation (2006 NACo Conference)
8/8/2006	Yellow Cab Management, Inc.	Chicago, IL	\$20.00	travel - transportation - cab fares, - tips, & - fees (2006 NACo Conference)
11/15/2006	Unknown	Unknown	\$20.00	unknown (2006 KACo Conference)
11/17/2006	Unknown	Unknown	\$160.00	unknown (2006 KACo Conference)
1/10/2007	Unknown	Washington, DC	\$25.00	unknown (2007 NACo Legislative Conference)
1/12/2007	Unknown	Washington, DC	\$25.00	unknown (2007 NACo Legislative Conference)
2/12/2007	Unknown	New York, NY	\$50.00	tips; travel - transportation - cab fares
2/13/2007	Unknown	Washington, DC	\$35.00	tips
3/1/2007	Unknown	Unknown	\$93.94	auto - maintenance
3/1/2007	Unknown	Unknown	\$27.95	auto - maintenance
3/6/2007	Unknown	Washington, DC	\$60.00	travel - parking (2007 NACo Legislative Conference)
4/16/2007	Unknown	California	\$55.00	tips
4/25/2007	Unknown	New York, NY	\$247.00	tips; travel - transportation - cab fares, limos
5/15/2007	Unknown	Unknown	\$60.00	food/bev - catering (2007 CSCA Conference)
6/10/2007	Unknown	Unknown	\$40.00	tips; travel - tolls & fees (JAWS Training)
7/11/2007	Unknown	Unknown	\$20.00	unknown (2007 KCJEA Conference)
7/12/2007	Unknown	Unknown	\$40.00	unknown (2007 KCJEA Conference)
7/14/2007	Unknown	Unknown	\$75.00	unknown (2007 NACo Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/3/2007	Unknown	New York, NY	\$195.00	tips; travel - transportation - cab fares, limos
11/28/2007	Unknown	Unknown	\$50.00	unknown (2007 KACo Conference)
1/9/2008	Unknown	Washington, DC	\$55.00	tips (2008 NCCAE Meeting)
7/9/2008	Unknown	Unknown	\$50.00	tips (2008 KCJEA/KMCA Conference)
7/12/2008	Unknown	Unknown	\$25.00	tips (2008 NACo Conference)
7/12/2008	Unknown	Unknown	\$200.00	travel - transportation (2008 NACo Conference)
7/15/2008	Unknown	Unknown	\$25.00	tips (2008 NACo Conference)
9/2/2008	Unknown	California	\$70.00	tips (trip to meet with vendor)
9/22/2008	Unknown	Texas	\$110.00	tips; travel - transportation - cab fares, limos
12/9/2008	Unknown	New York, NY	\$65.00	tips; travel - transportation - cab fares (bond closing)
12/11/2008	Unknown	New York, NY	\$90.00	tips; travel - transportation - cab fares (bond closing)
1/9/2009	Unknown	Washington, DC	\$210.00	tips; travel - transportation - receipts not adequate (2009 NCCAE Meeting)
2/5/2009	Unknown	Unknown	\$40.00	tips (2009 KCJEA Winter Meeting)
2/6/2009	Unknown	Unknown	\$75.00	travel - transportation - cab fare (2009 KCJEA Winter Meeting)
3/7/2009	Unknown	Unknown	\$40.00	tips (2009 NACo Legislative Conference)
3/24/2009	Unknown	New York, NY	\$15.00	tips
3/25/2009	Unknown	New York, NY	\$15.00	tips
4/3/2009	Unknown	Louisville, KY	\$10.00	tips (2009 KMCA Spring Conference)
4/3/2009	Unknown	Louisville, KY	\$50.00	travel - transportation (2009 KMCA Spring Conference)
4/13/2009	Unknown	San Francisco, CA	\$15.00	tips (trip to meet with vendor)
4/16/2009	Unknown	San Francisco, CA	\$15.00	tips (trip to meet with vendor)
5/13/2009	Unknown	Louisville, KY	\$30.00	travel - transportation (2009 KSIA Conference)

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**Former Executive Director/CEO**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

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**Appendix 1**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/19/2009	Unknown	Asheville, NC	\$30.00	tips (2009 CSCA Annual Meeting)
5/21/2009	Unknown	Asheville, NC	\$10.00	tips (2009 CSCA Annual Meeting)
5/22/2009	Unknown	Asheville, NC	\$30.00	tips (2009 CSCA Annual Meeting)
<b>Total</b>	<b>48 transactions</b>		<b>\$2,748.89</b>	



**Deputy Executive Director/Unemployment Insurance Director** **Appendix 2**  
**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/13/2006	Z's Restaurant & Bar	Owensboro, KY	\$194.87	restaurant - Food/bev, alcohol (\$60 alcohol) (2006 KCJEA/KMCA Conference; Birthday Party)
7/24/2006	Applebee's	Frankfort, KY	\$43.88	restaurant - receipt not itemized
7/25/2006	Longhorn Steakhouse	Frankfort, KY	\$118.07	restaurant - food/bev
7/25/2006	Galt House Hotel	Louisville, KY	\$33.62	restaurant - receipt not itemized (SEDC Automotive & Logistics Seminar)
7/25/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$295.08	restaurant - receipt not itemized (SEDC Automotive & Logistics Seminar)
7/31/2006	Marriott Hotels - Champions Restaurant	Louisville, KY	\$60.35	restaurant - receipt not itemized (2006 SLC Conference)
7/31/2006	Marriott Hotels - Champions Restaurant	Louisville, KY	\$75.55	restaurant - receipt not itemized (2006 SLC Conference)
7/31/2006	Z's Oyster Bar and Steakhouse	Louisville, KY	\$291.33	restaurant - receipt not itemized (2006 SLC Conference)
8/4/2006	Carmine's Clam House	Chicago, IL	\$2,198.52	restaurant - food/bev, alcohol (2006 NACo Conference)
8/4/2006	Hilton Hotels	Chicago, IL	\$116.09	restaurant - food/bev, alcohol (2006 NACo Conference)
8/4/2006	Creative Croissants - Bluegrass Airport	Lexington, KY (airport)	\$24.54	restaurant - receipt not itemized (2006 NACo Conference)
8/5/2006	Carlyn Berghoff Caterer	Chicago, IL	\$92.52	restaurant - food/bev, alcohol (2006 NACo Conference)
8/5/2006	Fogo de Chao	Chicago, IL	\$3,002.66	restaurant - food/bev, alcohol (2006 NACo Conference)
8/16/2006	Talbott Tavern	Bardstown, KY	\$51.27	restaurant - food/bev
8/16/2006	Chili's Bar & Grill at Opry Mills	Nashville, TN	\$24.93	restaurant - receipt not itemized (2006 NCSL Conference)
8/21/2006	Murphy USA Store	Shelbyville, KY	\$49.24	gas
8/28/2006	Cattleman's Roadhouse	Shelbyville, KY	\$75.68	restaurant - food/bev
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$870.98	travel - lodging, phone calls (trip to visit vendor)

**Deputy Executive Director/Unemployment Insurance Director**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/28/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$42.97	restaurant - receipt not itemized
10/6/2006	Cherry Blossom Golf and Country Club	Georgetown, KY	\$19.94	unknown - receipt not itemized
10/30/2006	Chili's Bar & Grill	Frankfort, KY	\$83.72	restaurant - food/bev
11/8/2006	Thai Smile	Frankfort, KY	\$33.18	restaurant - receipt not itemized
11/9/2006	Fayette Mall	Lexington, KY	\$504.00	gifts - Gift cards for conference
11/14/2006	Walmart	Frankfort, KY	\$250.00	gifts - Gift cards for conference
11/15/2006	Jeff Ruby's	Louisville, KY	\$9,881.33	restaurant - banquet
11/28/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$81.05	restaurant - food/bev
11/30/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$4,635.79	restaurant - Food/bev, alcohol (\$1,142.75 alcohol) (UI Board Christmas Dinner)
11/30/2006	Holiday Inn	Louisville, KY	\$90.50	travel - lodging/restaurant - receipt not itemized
12/14/2006	Applebee's	Hazard, KY	\$95.58	restaurant - receipt not itemized
12/15/2006	Applebee's	Hazard, KY	\$66.39	restaurant - food/bev (Training)
12/21/2006	Hampton Inn	Hazard, KY	\$73.84	travel - lodging
1/31/2007	Marriott Hotels - JW Steakhouse	Lexington, KY	\$136.40	restaurant - receipt not itemized
5/2/2007	Applebee's	Frankfort, KY	\$77.13	restaurant - food/bev
5/14/2007	Sal's Italian Chophouse	Lexington, KY	\$1,366.74	restaurant - Food/bev, alcohol (\$308.29 alcohol) (2007 CSCA Annual Meeting)
6/19/2007	Holiday Inn	Frankfort, KY	\$21.07	restaurant - food/bev
6/20/2007	Spindletop Hall	Lexington, KY	\$1,797.98	restaurant - food/bev (20 guests) (Circuit Clerks Conference)
6/26/2007	Chili's Bar & Grill	Frankfort, KY	\$410.62	restaurant - food/bev (Monthly Staff Birthday Luncheon)
6/29/2007	Miguel's Restaurante	Frankfort, KY	\$32.63	restaurant - receipt not itemized
7/14/2007	HMS Host - Fox Sky Box	Charlotte, NC (airport)	\$191.49	restaurant - food/bev, alcohol (2007 NACo Annual Conference)

**Deputy Executive Director/Unemployment Insurance Director**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/18/2007	Cinnabon/Carvel Clt	Charlotte, NC	\$20.53	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/24/2007	Jim's Seafood	Frankfort, KY	\$357.25	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
8/23/2007	Beef O Brady	Frankfort, KY	\$51.13	restaurant - food/bev
8/29/2007	Jeff Ruby's	Louisville, KY	\$6,358.70	restaurant - food/bev, alcohol (\$1540.25 alcohol) (2007 Governor's Local Issues Conference)
8/30/2007	Jefferson Club	Louisville, KY	\$2,635.28	restaurant - food/bev (2007 Governor's Local Issues Conference)
9/7/2007	Miguel's Restaurante	Frankfort, KY	\$47.77	restaurant - receipt not itemized
9/17/2007	Chili's Bar & Grill	Frankfort, KY	\$61.02	restaurant - receipt not itemized
10/18/2007	Creative Host Services - Bluegrass Airport	Lexington, KY (airport)	\$22.75	restaurant - receipt not itemized (2007 NCCAE Conference)
10/18/2007	Chart HS Savannah	Savannah, GA	\$279.15	restaurant - food/bev, alcohol (3 guests) (2007 NCCAE Conference)
10/31/2007	Chili's Bar & Grill	Frankfort, KY	\$35.05	restaurant - food/bev
11/16/2007	Applebee's	Frankfort, KY	\$97.27	restaurant - receipt not itemized
12/4/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$84.85	restaurant - food/bev
12/7/2007	Shiloh Roadhouse	London, KY	\$60.78	restaurant - food/bev
12/18/2007	Garcia's Mexican Restaurant	Frankfort, KY	\$26.55	restaurant - NO RECEIPT
1/3/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$65.71	restaurant - receipt not itemized
1/4/2008	O' Charley's	Frankfort, KY	\$63.21	restaurant - food/bev
1/9/2008	Old Ebbitt Grill	Washington, DC	\$154.14	restaurant - receipt not itemized (2008 NCCAE Meeting)
1/10/2008	Marriott Hotels	Washington, DC	\$127.20	restaurant - food/bev, alcohol (2008 NCCAE Meeting)
1/11/2008	Hyatt Hotels	Washington, DC	\$39.55	travel - lodging/restaurant - receipt not itemized (2008 NCCAE Meeting)
1/16/2008	Cyber Café	Raleigh, NC	\$34.87	restaurant - food/bev
1/17/2008	Sheraton Hotels	Raleigh, NC	\$83.78	restaurant - food/bev

**Deputy Executive Director/Unemployment Insurance Director** **Appendix 2**  
**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/25/2008	Jim's Seafood	Frankfort, KY	\$41.05	restaurant - receipt not itemized
1/29/2008	Danny's Deli	Columbus, OH	\$53.60	restaurant - receipt not itemized
2/4/2008	Longhorn Steakhouse	Frankfort, KY	\$82.16	restaurant - receipt not itemized
2/11/2008	Chili's Bar & Grill	Frankfort, KY	\$73.52	restaurant - food/bev
2/13/2008	Marriott Hotels	Lexington, KY	\$2,037.11	restaurant - banquet - food/bev, alcohol (\$119.25 alcohol) (2008 KCJEA Winter Conference)
2/13/2008	Marriott Hotels	Lexington, KY	\$4,431.42	restaurant - banquet - food/bev, alcohol (\$622.50 alcohol) (2008 KCJEA Winter Conference)
2/25/2008	O' Charley's	Frankfort, KY	\$76.40	restaurant - receipt not itemized
3/1/2008	HMS Host - Fox Sky Box	Charlotte, NC (airport)	\$126.28	restaurant - food/bev, alcohol (2008 NACo Legislative Conference)
3/1/2008	Creative Host Services - Bluegrass Airport	Lexington, KY (airport)	\$24.97	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/1/2008	Prime Rib of DC	Washington, DC	\$1,930.46	restaurant - food/bev, alcohol (\$584.25 alcohol) (2008 NACo Legislative Conference)
3/2/2008	Capital Grille	Washington, DC	\$2,346.90	restaurant - food/bev, alcohol (\$827.30 alcohol) (2008 NACo Legislative Conference)
3/2/2008	ESPN Zone	Washington, DC	\$81.34	restaurant - food/bev, alcohol (2008 NACo Legislative Conference)
3/3/2008	Les Halles	Washington, DC	\$30.58	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/3/2008	Tony and Joe's Seafood Place	Washington, DC	\$497.78	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/12/2008	O' Charley's	Frankfort, KY	\$39.76	restaurant - receipt not itemized
3/13/2008	Longhorn Steakhouse	Frankfort, KY	\$75.70	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)



**Deputy Executive Director/Unemployment Insurance Director** **Appendix 2**  
**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive**  
**July 1, 2006 – June 30, 2009**

Transaction Date	Vendor Name	Vendor Location	Transaction Amount	Description
3/13/2008	Longhorn Steakhouse	Frankfort, KY	\$506.30	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
3/18/2008	Jim's Seafood	Frankfort, KY	\$110.43	restaurant - receipt not itemized
4/9/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$67.44	restaurant - receipt not itemized
4/11/2008	Max and Erma's Restaurants	Lexington, KY	\$74.89	restaurant - receipt not itemized
4/16/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$41.91	restaurant - food/bev
4/21/2008	Holiday Inn	Frankfort, KY	\$66.65	travel - lodging/restaurant - receipt not itemized
4/24/2008	Turf Catering - Keeneland	Lexington, KY	\$450.58	food/bev - catering - receipt not itemized (UI Board Meeting)
5/2/2008	El Rio Grande	Frankfort, KY	\$31.65	restaurant - receipt not itemized
5/12/2008	Longhorn Steakhouse	Frankfort, KY	\$43.82	restaurant - receipt not itemized
5/21/2008	Jeff Ruby's	Louisville, KY	\$1,899.48	restaurant - receipt not itemized (CoLT Board Meeting next day)
6/2/2008	Longhorn Steakhouse	Frankfort, KY	\$98.51	restaurant - receipt not itemized
6/3/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$17.61	restaurant - food/bev (meal with coworkers)
6/10/2008	Bistro 535	Shelbyville, KY	\$59.42	restaurant - receipt not itemized
6/17/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$54.17	restaurant - receipt not itemized (meal with lobbyist)
6/24/2008	Galt House Hotel	Louisville, KY	\$81.14	travel - lodging/restaurant - receipt not itemized (CIC & CoLT board Meetings)
7/9/2008	O' Charley's	Frankfort, KY	\$28.45	restaurant - receipt not itemized
7/10/2008	Portofino	Lexington, KY	\$433.55	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/13/2008	Miller's Pub & Restaurant	Chicago, IL	\$10.77	restaurant - alcohol
7/15/2008	HMS Host	Kansas City, MO (airport)	\$73.82	restaurant - receipt not itemized (2008 NACo Conference)
7/16/2008	Beef O Brady	Frankfort, KY	\$55.05	restaurant - food/bev

**Deputy Executive Director/Unemployment Insurance Director**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/17/2008	Bistro 535	Shelbyville, KY	\$76.79	restaurant - receipt not itemized
7/18/2008	Longhorn Steakhouse	Frankfort, KY	\$53.28	restaurant - receipt not itemized
8/1/2008	Cleveland's Restaurant	Versailles, KY	\$31.29	restaurant - receipt not itemized
8/4/2008	Cracker Barrel	Shelbyville, KY	\$37.66	restaurant - food/bev
8/12/2008	O' Charley's	Frankfort, KY	\$40.60	restaurant - receipt not itemized
8/18/2008	Serafini	Frankfort, KY	\$343.07	restaurant - receipt not itemized
8/25/2008	HMS Host	Cincinnati, OH (airport)	\$49.64	restaurant - receipt not itemized (NCCAE Insurance)
8/25/2008	Fire House	Harrisburg, PA	\$77.38	restaurant - receipt not itemized (NCCAE Insurance)
8/27/2008	Stocks On 2nd	Harrisburg, PA	\$70.57	restaurant - receipt not itemized (NCCAE Insurance)
9/3/2008	Cardiff Beach House	Cardiff by the Sea, CA	\$36.89	restaurant - receipt not itemized (trip to meet with vendor)
9/6/2008	Miller's Pub & Restaurant	Chicago, IL	\$54.50	restaurant - food/bev
9/9/2008	Cattleman's Roadhouse	Frankfort, KY	\$70.91	restaurant - receipt not itemized
9/11/2008	Rio Grande	Frankfort, KY	\$38.82	restaurant - receipt not itemized
9/19/2008	Cleveland's Restaurant	Versailles, KY	\$53.69	restaurant - receipt not itemized
9/24/2008	Doubletree Hotels	Austin, TX	\$327.85	travel - lodging, food/bev
9/25/2008	Cattleman's Roadhouse	Frankfort, KY	\$76.21	restaurant - food/bev
9/29/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$61.21	restaurant - food/bev
10/3/2008	Rio Grande	Frankfort, KY	\$71.80	restaurant - receipt not itemized
10/14/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$431.46	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
11/3/2008	Cattleman's Roadhouse	Frankfort, KY	\$21.33	restaurant - food/bev
11/12/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$45.61	restaurant - food/bev
11/13/2008	Walmart	Frankfort, KY	\$300.00	gifts - Gift Cards - 6 \$50 cards (2008 KACo Conference)

**Deputy Executive Director/Unemployment Insurance Director** **Appendix 2**  
**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/25/2008	Beef O Brady	Frankfort, KY	\$35.88	restaurant - receipt not itemized
12/2/2008	Trulucks Seafood, Steak, & Crab House	Naples, FL	\$1,749.57	restaurant - receipt not itemized (SAWCA Conference)
12/3/2008	Chili's Bar & Grill	Naples, FL	\$49.37	restaurant - food/bev (SAWCA Conference)
12/5/2008	Ritz Carlton	Naples, FL	\$937.64	travel - lodging, alcohol, parking (SAWCA Conference)
12/12/2008	Rio Grande	Frankfort, KY	\$74.57	restaurant - receipt not itemized
12/16/2008	Serafini	Frankfort, KY	\$86.61	restaurant - food/bev
12/20/2008	Beef O Brady	Frankfort, KY	\$53.27	restaurant - receipt not itemized
1/7/2009	Kinkade's	Washington, DC	\$788.64	restaurant - receipt not itemized (2009 NCCAE Meeting)
1/7/2009	Old Ebbitt Grill	Washington, DC	\$223.33	restaurant - receipt not itemized (2009 NCCAE Meeting)
1/8/2009	Elephant & Castle Pub & Restaurant	Washington, DC	\$348.11	restaurant - receipt not itemized (2009 NCCAE Meeting)
2/19/2009	O' Charley's	Frankfort, KY	\$43.88	restaurant - food/bev
3/6/2009	Elephant & Castle Pub & Restaurant	Washington, DC	\$146.62	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/7/2009	Caucus Room	Washington, DC	\$2,664.35	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/7/2009	Elephant & Castle Pub & Restaurant	Washington, DC	\$506.05	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/8/2009	Al Tiramisu	Washington, DC	\$2,281.00	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/9/2009	Oval Room	Washington, DC	\$1,276.00	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/10/2009	Prime Rib	Washington, DC	\$1,780.05	restaurant - receipt not itemized (2009 NACo Legislative Conference)

**Deputy Executive Director/Unemployment Insurance Director****Appendix 2****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/11/2009	Tidewater Landings	Washington, DC	\$57.10	restaurant - food/bev (2009 NACo Legislative Conference)
5/18/2009	Cattleman's Roadhouse	Frankfort, KY	\$60.30	restaurant - food/bev
5/19/2009	Boone Tavern	Berea, KY	\$66.59	restaurant - receipt not itemized (CSCA Conference)
5/22/2009	Cracker Barrel	Newport, TN	\$52.47	restaurant - food/bev (CSCA Conference)
6/22/2009	Ginza Japanese Steakhouse	Frankfort, KY	\$461.74	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
<b>Total</b>	<b>140 transactions</b>		<b>\$70,486.44</b>	

**Deputy Executive Director/Unemployment Insurance Director**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/7/2006	Hilton Hotels	Chicago, IL	\$181.18	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$1,318.28	travel - lodging/restaurant (2006 NACo Conference)
9/6/2006	O' Charley's	Frankfort, KY	\$30.61	restaurant
9/7/2006	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$281.11	restaurant (Monthly Staff Birthday Luncheon)
9/8/2006	Jim's Seafood	Frankfort, KY	\$64.01	restaurant
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$462.52	travel - lodging/restaurant (trip to meet with vendor)
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$824.50	travel - lodging/restaurant (trip to meet with vendor)
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$377.55	travel - lodging/restaurant (with credit applied) (trip to meet with vendor)
9/21/2006	Republic Parking System	Lexington, KY	\$60.00	travel - parking (trip to visit vendor)
10/5/2006	deSha's	Lexington, KY	\$24.25	restaurant
11/9/2006	Logan's Roadhouse	Lexington, KY	\$500.00	gifts - restaurant
11/15/2006	Jeff Ruby's	Louisville, KY	\$500.22	restaurant (2006 KACo Conference)
11/20/2006	W R Case and Sons Cutlery Company	Bradford, PA	\$100.00	Unknown
12/18/2006	Kentucky Tobacco Outlet	Paducah, KY	\$24.83	Unknown
1/5/2007	Country Petals	Augusta, KY	\$53.00	flowers - unknown
1/8/2007	O' Charley's	Frankfort, KY	\$45.85	restaurant
1/11/2007	Applebee's	Frankfort, KY	\$59.11	restaurant
1/30/2007	Chevron	Lexington, KY	\$37.46	gas station; did not use KACo gas card
1/31/2007	Marriott Hotels	Lexington, KY	\$13.87	travel - lodging/restaurant
2/6/2007	Nema's Grille	Frankfort, KY	\$36.68	restaurant
2/22/2007	Jim's Seafood	Frankfort, KY	\$26.41	restaurant
2/28/2007	Chili's Bar & Grill	Frankfort, KY	\$21.98	restaurant
3/2/2007	Serafini	Frankfort, KY	\$33.62	restaurant
3/4/2007	1789 Restaurant	Washington, DC	\$1,389.40	restaurant (2007 NACo Legislative Conference)
3/4/2007	ESPN Zone	Washington, DC	\$199.76	restaurant (2007 NACo Legislative Conference)
3/5/2007	McCormick & Schmick's Seafood Restaurant	Washington, DC	\$1,779.97	restaurant (2007 NACo Legislative Conference)
3/5/2007	Old Ebbitt Grill	Washington, DC	\$228.28	restaurant (2007 NACo Legislative Conference)
3/6/2007	Fogo de Chao	Washington, DC	\$983.08	restaurant (2007 NACo Legislative Conference)

**Deputy Executive Director/Unemployment Insurance Director**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/6/2007	Mount Vernon	Mount Vernon, VA	\$84.00	entertainment - tour (2007 NACo Legislative Conference)
3/7/2007	Enterprise Rent A Car	Washington, DC	\$109.99	travel - transportation
3/7/2007	Intercontinental Hotel	Washington, DC	\$122.85	restaurant - food/bev (2007 NACo Legislative Conference)
3/13/2007	O' Charley's	Frankfort, KY	\$42.88	restaurant
3/22/2007	Radisson Plaza	Lexington, KY	\$311.92	travel - lodging/restaurant
3/27/2007	O' Charley's	Frankfort, KY	\$37.44	restaurant
4/3/2007	Hoggy's Smokehouse Grill	Crestview Hills, KY	\$79.76	restaurant
4/17/2007	Scomas Restaurant	Sausalito, CA	\$49.11	restaurant (trip to meet with vendor)
4/19/2007	Hertz Rent-A-Car	San Francisco, CA	\$304.55	travel - transportation (less credit from 4/21)
4/20/2007	Village Inn and SPA	Yountville, CA	\$548.80	travel - lodging/restaurant
4/20/2007	Village Inn and SPA	Yountville, CA	\$548.80	travel - lodging/restaurant
4/20/2007	Village Inn and SPA	Yountville, CA	\$595.55	travel - lodging/restaurant
4/27/2007	Turf Catering - Keeneland	Lexington, KY	\$371.91	food/bev - catering
5/8/2007	Landing Steak & Seafood	Lawrenceburg, KY	\$53.48	restaurant
5/10/2007	Cracker Barrel	Shelbyville, KY	\$28.87	restaurant
5/17/2007	Cracker Barrel	Lexington, KY	\$32.81	restaurant (2007 NACo Conference)
5/25/2007	Brody's Bar and Grill	Lawrenceburg, KY	\$50.25	restaurant
7/14/2007	Morton's - The Steakhouse	Richmond, VA	\$5,616.69	restaurant (2007 NACo Annual Conference)
7/16/2007	Seasons Restaurant & Tavern	Williamsburg, VA	\$79.76	restaurant (2007 NACo Annual Conference)
7/17/2007	O'Neill's Penny Lane Pub and Restaurant	Richmond, VA	\$29.20	restaurant (2007 NACo Annual Conference)
7/17/2007	Sine Irish Pub and Restaurant	Richmond, VA	\$233.79	restaurant (2007 NACo Annual Conference)
8/11/2007	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
8/30/2007	Galt House Hotel	Louisville, KY	\$26.80	travel - lodging/restaurant (2007 Governor's Local Issues Conference)
8/30/2007	Galt House Hotel	Louisville, KY	\$69.22	travel - lodging/restaurant (2007 Governor's Local Issues Conference)
9/11/2007	Amoco Oil	Morehead, KY	\$39.50	gas station; did not use KACo gas card
9/11/2007	O' Charley's	Frankfort, KY	\$28.17	restaurant
9/20/2007	Serafini	Frankfort, KY	\$36.21	restaurant
9/28/2007	Longhorn Steakhouse	Frankfort, KY	\$65.45	restaurant

**Deputy Executive Director/Unemployment Insurance Director**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/16/2007	O' Charley's	Frankfort, KY	\$43.14	restaurant
10/24/2007	O' Charley's	Frankfort, KY	\$22.78	restaurant
11/14/2007	O' Charley's	Frankfort, KY	\$21.67	restaurant
11/28/2007	Sal's Italian Chophouse	Lexington, KY	\$2,077.38	restaurant (2007 KACo Conference)
11/29/2007	Arby's	Frankfort, KY	\$53.63	restaurant (2007 KACo Conference)
1/18/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$24.31	restaurant
2/8/2008	Farmers Kitchen	Frankfort, KY	\$36.95	restaurant
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
3/3/2008	Harry's Restaurant	Washington, DC	\$39.65	restaurant (2008 NACo Legislative Conference)
4/15/2008	Steak 'n Shake	Frankfort, KY	\$43.03	restaurant
7/16/2008	Holiday Inn	Kansas City, MO	\$45.00	travel - lodging/restaurant (2008 NACo Conference)
9/1/2008	Azur Restaurant	Lexington, KY	\$58.50	restaurant
9/30/2008	Crown Plaza Hotel - Kilberns	Lexington, KY	\$957.61	restaurant (Insurance Litigation Conference)
10/23/2008	O' Charley's	Frankfort, KY	\$29.51	restaurant
10/27/2008	Chili's Bar & Grill	Frankfort, KY	\$149.73	restaurant
11/18/2008	Jonathan's at Gratz Park	Lexington, KY	\$271.31	restaurant (2008 KACo Conference)
12/5/2008	Exxon Mobil	Bonita Spring, FL	\$9.12	gas station (SAWCA Conference)
12/5/2008	Ritz Carlton	Naples, FL	\$623.70	travel - lodging/restaurant (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$31.54	travel - lodging/restaurant (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$842.17	travel - lodging/restaurant (SAWCA Conference)
12/30/2008	Chili's Bar & Grill	Frankfort, KY	\$41.64	restaurant
1/8/2009	Home Team Sports Bar	Louisville, KY (airport)	\$68.87	restaurant (2009 NCCAE Meeting)
1/16/2009	Cracker Barrel	Shelbyville, KY	\$46.78	restaurant
1/29/2009	Kroger	Frankfort, KY	\$55.24	Unknown
2/4/2009	Jonathan's at Gratz Park	Lexington, KY	\$473.81	restaurant (2009 KCJEA Conference)
2/5/2009	Cracker Barrel	Lexington, KY	\$38.48	restaurant (2009 KCJEA Conference)
2/10/2009	O' Charley's	Frankfort, KY	\$29.12	restaurant (meeting)
2/24/2009	Longhorn Steakhouse	Frankfort, KY	\$81.53	restaurant (KY Sheriffs Association Meeting)

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**Deputy Executive Director/Unemployment Insurance Director**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

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**Appendix 2**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/5/2009	Shell Oil	Shelbyville, KY	\$5.58	gas station; did not use KACo gas card
3/8/2009	Marriott Hotels	Washington, DC	\$20.92	travel - lodging/restaurant (2009 NACo Legislative Conference)
<b>Total</b>	<b>87 transactions</b>		<b>\$25,857.99</b>	



**Deputy Executive Director/Unemployment Insurance Director**  
**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/5/2006	Astoria Limousine, Inc	Chicago, IL	\$150.00	travel - transportation - Limo - receipt not adequate (2006 NACo Conference)
10/5/2006	deSha's	Lexington, KY	\$24.25	restaurant - receipt not itemized (meeting with KLC)
12/8/2006	Stouts Building Center	Mount Washington, KY	\$50.87	gifts for board member (20 jars of dark molasses)
12/8/2006	Unknown	Unknown	\$17.80	travel - mileage (for picking up gift for UI board member)
1/10/2008	Unknown	Washington, DC	\$81.00	travel - transportation - cab fares - receipts not adequate
3/3/2008	Unknown	Washington, DC	\$216.00	travel - transportation - cab fares - receipts not adequate (15 fares)
7/13/2008	Unknown	Kansas City, MO	\$336.00	travel - transportation - cab fares - receipts not adequate
3/7/2009	Unknown	Unknown	\$193.00	travel - transportation - cab fares - receipts not adequate (15 fares)
<b>Total</b>	<b>8 transactions</b>		<b>\$1,068.92</b>	

**Deputy Executive Director/Unemployment Insurance Director**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 2**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/18/2007	Bus Driver	Lexington, KY	\$100.00	tips (CSCA Meeting)
7/15/2008	Bus Driver	Kansas City, MO	\$200.00	tips (bus driver for 3 nights in Kansas City) (2008 NACo Conference)
10/19/2006	Unknown	Unknown	\$138.00	tips; food/bev (\$38 beer, ice, coffee, breakfast; \$100 boat driver)
9/4/2008	Unknown	San Diego, CA	\$ 25.00	Tips
9/4/2008	Unknown	San Diego, CA	\$100.00	travel - transportation - minivan taxi for 5 people (\$15 tip included)
<b>Total</b>	<b>5 transactions</b>		<b>\$ 563.00</b>	

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/11/2006	Jim's Seafood	Frankfort, KY	\$53.00	restaurant - receipt not itemized
7/13/2006	Summit Golf & Country Club	Owensboro, KY	\$29.00	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
8/4/2006	Conference/TradeShow	Illinois	\$600.00	travel - receipt not itemized (2006 NACo Conference)
8/7/2006	Hilton Hotels	Chicago, IL	\$768.43	travel - lodging/restaurant - receipt not itemized (2006 NACo Conference)
8/7/2006	Chili's Bar & Grill	Frankfort, KY	\$14.00	restaurant - receipt not itemized
8/21/2006	Cattleman's Roadhouse	Shelbyville, KY	\$47.00	restaurant - receipt not itemized
9/8/2006	BP Oil	Danville, KY	\$41.20	gas
10/18/2006	Otesaga Resort Hotel	Cooperstown, NY	\$460.00	travel - lodging
10/21/2006	Red Lobster	Louisville, KY	\$34.00	restaurant - receipt not itemized
10/24/2006	Longhorn Steakhouse	Frankfort, KY	\$375.00	restaurant - receipt not itemized
11/2/2006	Campbell House	Lexington, KY	\$13.40	unknown - receipt not itemized
11/3/2006	Winchell's Restaurant & Bar	Lexington, KY	\$17.00	restaurant - receipt not itemized
11/14/2006	Cracker Barrel	Elizabethtown, Ky	\$14.00	restaurant - food/bev
12/20/2006	Piccadilly Cafeteria	Louisville, KY	\$26.00	restaurant - food/bev
1/10/2007	Capital Grille	Washington, DC	\$1,216.68	restaurant - receipt not itemized
1/10/2007	Old Ebbitt Grill	Washington, DC	\$98.08	restaurant - receipt not itemized
1/12/2007	Corporate Sedan Service	Washington, DC	\$215.00	travel - transportation - receipt not itemized
2/9/2007	Longhorn Steakhouse	Frankfort, KY	\$485.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
3/3/2007	Commordore Steakhouse	Key West, FL	\$175.00	restaurant - receipt not itemized
3/5/2007	Jimmy Buffett's Margaritaville	Key West, FL	\$48.00	restaurant - receipt not itemized
3/22/2007	Completely Kentucky	Frankfort, KY	\$40.80	gifts - cherries, cheese, stick candy, basket, Salsa, chips, meat sticks, Ky crunch
5/18/2007	Embassy Suites	Lexington, KY	\$455.94	travel - Lodging

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/3/2007	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$95.00	restaurant - receipt not itemized
7/14/2007	Hard Shell	Richmond, VA	\$129.55	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/15/2007	Tobacco Company Restaurant	Richmond, VA	\$285.48	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Original Bookbinders	Richmond, VA	\$145.08	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Berretts Seafood Restaurant	Williamsburg, VA	\$47.55	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Berretts Seafood Restaurant	Williamsburg, VA	\$298.34	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/17/2007	Tobacco Company Restaurant	Richmond, VA	\$17.87	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/17/2007	Tobacco Company Restaurant	Richmond, VA	\$41.00	restaurant - receipt not itemized (2007 NACo Annual Conference)
8/10/2007	Longhorn Steakhouse	Frankfort, KY	\$65.00	restaurant - receipt not itemized
8/14/2007	Arandas Mexican Restaurant	Frankfort, KY	\$24.00	restaurant - receipt not itemized
9/28/2007	Subway	Frankfort, KY	\$86.71	restaurant - receipt not itemized
9/28/2007	Subway	Frankfort, KY	\$86.71	restaurant - receipt not itemized
10/17/2007	Burger King	Atlanta, GA (airport)	\$6.94	restaurant - food/bev
11/14/2007	Serafini	Frankfort, KY	\$34.68	restaurant - receipt not itemized
11/29/2007	deSha's	Lexington, KY	\$256.41	restaurant - receipt not itemized (2007 KACo Conference)
12/14/2007	Longhorn Steakhouse	Frankfort, KY	\$96.00	restaurant - receipt not itemized
1/9/2008	Intercontinental Hotel	Washington, DC	\$7,679.19	travel - lodging/restaurant - receipt not itemized (2008 NCCAE Meeting)
1/9/2008	Prime Rib	Washington, DC	\$1,142.76	restaurant - receipt not itemized (2008 NCCAE Meeting)

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/1/2008	Intercontinental Hotel	Washington, DC	\$108.74	travel - lodging/restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/2/2008	Rusty Pelican	Key Biscayne, FL	\$126.60	restaurant - receipt not itemized (NELI Program)
3/4/2008	Versailles Restaurant	Miami, FL	\$48.00	restaurant - receipt not itemized (NELI Program)
4/1/2008	Clare Ann's LLC	Frankfort, KY	\$26.00	restaurant - receipt not itemized
4/2/2008	Serafini	Frankfort, KY	\$25.00	restaurant - receipt not itemized
4/7/2008	Nema's Grille	Frankfort, KY	\$16.45	restaurant - receipt not itemized
4/8/2008	Wendys	Frankfort, KY	\$14.27	restaurant - receipt not itemized
5/8/2008	Chili's Bar & Grill	Frankfort, KY	\$42.00	restaurant - receipt not itemized
5/9/2008	Red Dot Liquor	Frankfort, KY	\$61.99	liquor store - alcohol
6/4/2008	Thai Smile	Frankfort, KY	\$43.00	restaurant - receipt not itemized
6/16/2008	Jim's Seafood	Frankfort, KY	\$72.43	restaurant - receipt not itemized
6/24/2008	Jeff Ruby's	Louisville, KY	\$1,063.47	restaurant - receipt not itemized (CIC & CoLT board meetings)
7/9/2008	Bistro 535	Shelbyville, KY	\$79.81	restaurant - receipt not itemized
7/14/2008	Miller's Pub & Restaurant	Chicago, IL	\$12.46	restaurant - receipt not itemized
8/25/2008	Lex Landside Food Court	Lexington, KY (airport)	\$15.56	restaurant - receipt not itemized (NCCAE Insurance)
9/3/2008	deSha's	Lexington, KY	\$77.31	restaurant - receipt not itemized
9/5/2008	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$58.69	restaurant - receipt not itemized
9/9/2008	Havana Rumba Cuban Restaurant	Louisville, KY	\$40.44	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/18/2008	Otesaga Resort Hotel	Cooperstown, NY	\$200.00	travel - lodging
9/30/2008	Logan's Roadhouse	Louisville, KY	\$89.35	restaurant - receipt not itemized
10/6/2008	Longhorn Steakhouse	Frankfort, KY	\$54.00	restaurant - receipt not itemized

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/8/2008	Longhorn Steakhouse	Frankfort, KY	\$83.75	restaurant - receipt not itemized
10/18/2008	Auntie Anne's Pretzels	Hebron, KY	\$10.01	restaurant - receipt not itemized
10/18/2008	HMS Host	Salt Lake City, UT (airport)	\$12.89	restaurant - food/bev
1/16/2009	Longhorn Steakhouse	Frankfort, KY	\$132.37	restaurant - receipt not itemized
2/28/2009	Paschal's Restaurant	Atlanta, GA	\$41.48	restaurant - receipt not itemized
3/2/2009	La Trattoria & Virgilio's	Key West, FL	\$110.00	restaurant - receipt not itemized
4/3/2009	Galt House Hotel	Louisville, KY	\$7.00	travel - lodging/restaurant (Governor's Safety & Health Conference)
4/3/2009	Galt House Hotel	Louisville, KY	\$78.00	travel - lodging/restaurant (Governor's Safety & Health Conference)
4/20/2009	Applebee's	Frankfort, KY	\$410.57	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
<b>Total</b>	<b>70 transactions</b>		<b>\$18,926.44</b>	

**General Counsel/CFO**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/4/2006	HMS Host SDF Air	Louisville, KY (airport)	\$11.00	restaurant (2006 NACo Annual Conference)
4/2/2007	Blossoms & Bows	Springfield, KY	\$42.40	flowers - unknown
4/19/2007	Perry's	San Francisco, CA	\$37.69	restaurant (trip to meet with vendor)
10/18/2007	Blossoms & Bows	Springfield, KY	\$55.50	flowers - unknown
1/17/2008	Sheraton Hotels	Raleigh, NC	\$158.24	travel - lodging/restaurant
8/28/2008	Hilton Hotels	Harrisburg, PA	\$264.18	travel - lodging/restaurant (NCCAE Insurance)
10/15/2008	Hertz Rent-A-Car	Cody, WY	\$361.17	travel - transportation
10/18/2008	Conoco Country Store	Unknown	\$20.54	gas station; did not use KACo gas card
11/18/2008	Cleveland's Restaurant	Versailles, KY	\$49.03	restaurant (2008 KACo Conference)
11/18/2008	Thornton's	Versailles, KY	\$32.00	gas station; did not use KACo gas card
1/6/2009	Office Depot	Louisville, KY	\$370.99	technology - PC Notebook
1/9/2009	Wall Street Deli - Quik Fares	Atlanta, GA	\$10.59	food/bev (2009 NCCAE Meeting)
<b>Total</b>	<b>12 transactions</b>		<b>\$1,413.33</b>	

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				



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**General Counsel/CFO**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 3**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				



**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/3/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$46.67	restaurant - receipt not itemized (meal with staff)
7/13/2006	Z's Restaurant & Bar	Owensboro, KY	\$28.75	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
7/20/2006	Longhorn Steakhouse	Frankfort, KY	\$115.77	restaurant - receipt not itemized (meal with staff)
7/21/2006	Texas Roadhouse	Lexington, KY	\$59.88	restaurant - receipt not itemized
8/6/2006	Giordano's	Chicago, IL	\$49.67	restaurant - food/bev, alcohol (\$15.50 alcohol) (2006 NACo Conference)
8/7/2006	RA Sushi	Chicago, IL	\$148.20	restaurant - receipt not itemized (2006 NACo Conference)
8/7/2006	Signature Room at 95th (Hancock Building)	Chicago, IL	\$139.53	restaurant - receipt not itemized (2006 NACo Conference)
8/8/2006	Godofredo Rodriguez	Chicago, IL	\$95.00	travel - transportation - Limousine Service - receipt not itemized (2006 NACo Conference)
9/11/2006	Johnny Carino's Italian Restaurant	Frankfort, KY	\$70.27	restaurant - receipt not itemized (meal with staff)
9/13/2006	Talbott Tavern	Bardstown, KY	\$45.85	restaurant - receipt not itemized
9/20/2006	Kreditkarten Belgg/Transit-B4-Bar	Munchen, Federal Republic of Germany	\$16.99	travel - receipt not adequate (trip to meet with vendor)
10/5/2006	Longhorn Steakhouse	Frankfort, KY	\$38.54	restaurant - receipt not itemized
10/9/2006	Il Palazzo	New York, NY	\$84.10	restaurant - receipt not itemized
10/9/2006	Ruby Foo's Times Square	New York, NY	\$190.40	restaurant - receipt not itemized
10/10/2006	Central Park Boathouse	New York, NY	\$132.71	restaurant - receipt not itemized
10/11/2006	Cibo Bistro and Wine Bar	New York, NY	\$82.35	restaurant - receipt not itemized
10/11/2006	Junior's Restaurant and Bar	New York, NY	\$30.31	restaurant - receipt not itemized
10/17/2006	O' Charley's	Frankfort, KY	\$68.91	restaurant - receipt not itemized
10/19/2006	Harper's Restaurant	Louisville, KY	\$63.91	restaurant - receipt not itemized

**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/30/2006	Applebee's	Frankfort, KY	\$53.07	restaurant - receipt not itemized
11/6/2006	Portofino	Lexington, KY	\$148.22	restaurant - receipt not itemized
11/13/2006	Serafini	Frankfort, KY	\$100.15	restaurant - receipt not itemized
11/14/2006	Yaching's	Louisville, KY	\$527.21	restaurant - receipt not itemized
11/21/2006	O' Charley's	Frankfort, KY	\$87.87	restaurant - receipt not itemized
11/27/2006	Tomo Restaurant	Lexington, KY	\$33.46	restaurant - receipt not itemized
12/7/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$3,209.96	restaurant - receipt not itemized
12/13/2006	Sal's Italian Chophouse	Lexington, KY	\$5,892.08	restaurant - receipt not itemized
12/18/2006	Red Lobster	Bowling Green, KY	\$27.78	restaurant - receipt not itemized
1/9/2007	Thai Smile	Frankfort, KY	\$35.80	restaurant - receipt not itemized
1/29/2007	Applebee's	Frankfort, KY	\$42.52	restaurant - receipt not itemized
1/30/2007	China Wok	Frankfort, KY	\$39.69	restaurant - receipt not itemized
2/14/2007	Stone Hearth Restaurant	Elizabethtown, KY	\$61.70	restaurant - receipt not itemized
2/14/2007	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$232.27	restaurant - receipt not itemized (KACo Insurance Forum)
2/22/2007	Paisano's Italian Restaurant	Lexington, KY	\$75.87	restaurant - receipt not itemized
3/5/2007	Kobe Stonegrill & Sushi House	Lexington, KY	\$147.05	restaurant - receipt not itemized
3/6/2007	Applebee's	Frankfort, KY	\$75.72	restaurant - receipt not itemized
4/10/2007	21c Museum Hotel - Proof On Main	Louisville, KY	\$50.40	restaurant - receipt not itemized
4/19/2007	Dante's Seafood Grill	San Francisco, CA	\$79.39	restaurant - receipt not itemized
4/20/2007	Perry's	San Francisco, CA	\$37.69	restaurant - receipt not itemized
5/3/2007	Thai Smile	Frankfort, KY	\$39.22	restaurant - receipt not itemized
5/9/2007	O' Charley's	Frankfort, KY	\$95.31	restaurant - receipt not itemized

**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/14/2007	Marriott Hotels	Lexington, KY	\$239.60	entertainment - golf - (4 ) 18 hole/with cart fee
5/14/2007	Marriott Hotels	Lexington, KY	\$28.93	travel - lodging/restaurant - receipt not itemized
5/14/2007	Marriott Hotels	Lexington, KY	\$45.97	travel - lodging/restaurant - receipt not itemized
5/14/2007	Marriott Hotels	Lexington, KY	\$52.46	travel - lodging/restaurant - receipt not itemized
5/16/2007	Shogun Japanese Steak House	Louisville, KY	\$39.08	restaurant - receipt not itemized
5/29/2007	Hi Tops Café & Sporting Nightlife	Chicago, IL	\$68.00	restaurant - receipt not itemized
5/29/2007	Westin Hotels	Chicago, IL	\$26.69	restaurant - receipt not itemized
6/4/2007	Red Lobster	Owensboro, KY	\$812.87	restaurant - receipt not itemized (KY Jailer's Conference)
6/7/2007	Applebee's	Frankfort, KY	\$43.15	restaurant - receipt not itemized
6/18/2007	Applebee's	Frankfort, KY	\$37.27	restaurant - receipt not itemized (lunch with coworkers)
7/2/2007	Chili's Bar & Grill	Frankfort, KY	\$55.29	restaurant - receipt not itemized (lunch with coworkers)
7/16/2007	Sam Miller's Restaurant	Richmond, VA	\$93.39	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/17/2007	Tobacco Company Restaurant	Richmond, VA	\$556.79	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/19/2007	Applebee's	Frankfort, KY	\$35.22	restaurant - receipt not itemized
7/20/2007	O' Charley's	Frankfort, KY	\$46.93	restaurant - receipt not itemized
7/31/2007	Chili's Bar & Grill	Frankfort, KY	\$68.27	restaurant - receipt not itemized
8/1/2007	Montana Grille	Bowling Green, KY	\$72.51	restaurant - receipt not itemized (Warren County Attorney)
8/1/2007	Sakura Japanese Cuisine	Lexington, KY	\$57.97	restaurant - receipt not itemized
8/6/2007	Ginza Japanese Steakhouse	Frankfort, KY	\$57.55	restaurant - receipt not itemized

**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/7/2007	Applebee's	Lexington, KY	\$17.01	restaurant - receipt not itemized
8/15/2007	Thai Smile	Frankfort, KY	\$31.85	restaurant - receipt not itemized
8/21/2007	Thai Smile	Frankfort, KY	\$52.68	restaurant - receipt not itemized
8/22/2007	Wolf's Tavern & Restaurant	Henderson, KY	\$32.50	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Wolf's Tavern & Restaurant	Henderson, KY	\$74.85	restaurant - receipt not itemized(WC Board Meeting next day)
8/23/2007	Ellis Park Club Dining	Henderson, KY	\$152.44	restaurant - food/bev, alcohol (3 beers) (WC Board Meeting)
8/23/2007	Giggles Restaurant	Henderson, KY	\$31.44	restaurant - receipt not itemized (WC Board Meeting)
8/31/2007	Longhorn Steakhouse	Frankfort, KY	\$48.09	restaurant - receipt not itemized
9/11/2007	Thai Smile	Frankfort, KY	\$34.99	restaurant - receipt not itemized
9/25/2007	Moe's Deli & Bar	Cincinnati, OH - airport	\$132.06	restaurant - receipt not itemized (CRL Meeting)
9/25/2007	Ye Olde Tavern	Manchester Center, VT	\$631.75	restaurant - receipt not itemized (CRL Meeting)
9/27/2007	Sushi Boat	Manchester Center, VT	\$142.57	restaurant - receipt not itemized
9/28/2007	Creative Host Service	Albany, NY (airport)	\$63.92	restaurant - receipt not itemized
10/2/2007	Thai Smile	Frankfort, KY	\$37.64	restaurant - receipt not itemized
10/10/2007	Kobe Stonegrill & Sushi House	Lexington, KY	\$142.41	restaurant - receipt not itemized
10/12/2007	Ginza Japanese Steakhouse	Frankfort, KY	\$115.90	restaurant - receipt not itemized
10/16/2007	Bourbons Bistro	Louisville, KY	\$73.50	restaurant - receipt not itemized
10/23/2007	Murrays' Restaurant	Lexington, KY	\$224.74	restaurant - receipt not itemized (meeting with coworkers)
10/29/2007	Cracker Barrel	Elizabethtown, KY	\$37.04	restaurant - receipt not itemized (Meeting with Anthem)

**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/30/2007	Cracker Barrel	Calvert City, KY	\$25.43	restaurant - food/bev (Meeting with Anthem)
11/1/2007	Thai Smile	Frankfort, KY	\$54.08	restaurant - receipt not itemized
11/6/2007	O' Charley's	Frankfort, KY	\$54.71	restaurant - receipt not itemized
11/13/2007	Miss Ramey's LLC	Frankfort, KY	\$16.51	restaurant - receipt not itemized
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$130.25	restaurant - receipt not itemized (2007 KACo Conference)
12/4/2007	Garden Ridge	Lexington, KY	\$8.46	holiday supplies - gift wrapping paper
12/5/2007	Glen Willis Tea Room	Frankfort, KY	\$57.93	restaurant - receipt not itemized (meal with coworkers)
1/8/2008	Longhorn Steakhouse	Frankfort, KY	\$59.74	restaurant - receipt not itemized
1/15/2008	Sullivan's Steakhouse	Raleigh, NC	\$1,036.52	restaurant - receipt not itemized
1/24/2008	Murrays' Restaurant	Lexington, KY	\$508.72	restaurant - receipt not itemized
1/25/2008	Longhorn Steakhouse	Frankfort, KY	\$60.15	restaurant - receipt not itemized
1/28/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$88.85	restaurant - receipt not itemized (meal with coworkers)
2/12/2008	M A Selbert Jeweler	Frankfort, KY	\$203.52	gift (retirement gift)
2/12/2008	Chili's Bar & Grill	Frankfort, KY	\$98.99	restaurant - receipt not itemized (lunch with coworkers)
2/13/2008	Marriott Hotels	Lexington, KY	\$326.55	travel - lodging/restaurant - receipt not itemized (2008 KCJEA Winter Conference)
2/15/2008	Thai Smile	Frankfort, KY	\$32.82	restaurant - receipt not itemized (meal with coworkers)
2/19/2008	Curtiss Trophy/Engraving	Frankfort, KY	\$208.23	gift (retirement gift)
2/22/2008	Frisch's Big Boy	Frankfort, KY	\$61.73	restaurant - food/bev (meal with coworkers)
2/28/2008	Montana Grille	Bowling Green, KY	\$622.59	restaurant - receipt not itemized (Insurance Forum)
2/28/2008	Rafferty's Restaurant	Bowling Green, KY	\$48.00	restaurant - receipt not itemized (Insurance Forum)

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/5/2008	Reno's Roadhouse	Morehead, KY	\$322.66	restaurant - receipt not itemized (Insurance Forum)
3/12/2008	Cracker Barrel	Shelbyville, KY	\$26.47	restaurant - receipt not itemized
4/8/2008	Chili's Bar & Grill	Frankfort, KY	\$48.73	restaurant - receipt not itemized
4/14/2008	Chili's Bar & Grill	Frankfort, KY	\$75.08	restaurant - receipt not itemized (meal with coworkers)
4/16/2008	Cracker Barrel	Shelbyville, KY	\$14.62	restaurant - food/bev
4/21/2008	M A Selbert Jeweler	Frankfort, KY	\$663.40	gift (retirement gift)
4/22/2008	Curtiss Trophy/Engraving	Frankfort, KY	\$95.78	gift (retirement gift)
5/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$270.29	restaurant - receipt not itemized (meal with vendor)
5/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$4,083.21	restaurant - receipt not itemized (meal with vendor)
5/23/2008	Harlon Bar-B-Que	Austin, TX	\$11.99	restaurant - food/bev (CRL)
6/17/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$22.62	restaurant - receipt not itemized (meal with lobbyist)
6/30/2008	Kroger	Frankfort, KY	\$50.00	flowers - illness - Fruit Basket (for vendor)
7/1/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$23.09	restaurant - receipt not itemized
7/3/2008	Chili's Bar & Grill	Frankfort, KY	\$53.94	restaurant - receipt not itemized
7/7/2008	Tony's Barn	Lawrenceburg, KY	\$54.38	restaurant - receipt not itemized (meal with coworkers)
7/10/2008	Dudley's	Lexington, KY	\$62.25	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/20/2008	Subway	Grantsville, MD	\$22.02	restaurant - receipt not itemized (SAWCA)
7/20/2008	America DC	Washington, DC	\$111.83	restaurant - receipt not itemized (SAWCA)
7/21/2008	Center Café	Washington, DC	\$51.69	restaurant - receipt not itemized (SAWCA)
7/21/2008	Hard Rock Café	Washington, DC	\$59.15	restaurant - receipt not itemized (SAWCA)
7/22/2008	Asia Nine Bar & Lounge	Washington, DC	\$95.74	restaurant - receipt not itemized (SAWCA)



**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/22/2008	Morton's - The Steakhouse	Washington, DC	\$346.84	restaurant - receipt not itemized (SAWCA)
7/23/2008	Capital Grille	Washington, DC	\$620.65	restaurant - receipt not itemized (SAWCA)
7/23/2008	Capital Grille	Washington, DC	\$53.10	restaurant - receipt not itemized (SAWCA)
7/24/2008	Pizza Hut	Sutton, WV	\$17.32	restaurant - receipt not itemized (SAWCA)
7/25/2008	Thai Smile	Frankfort, KY	\$42.84	restaurant - receipt not itemized (meal with coworkers)
8/4/2008	Commonwealth Schools of Insurance	Louisville, KY	\$102.00	unknown - NO RECEIPT
8/7/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$73.05	restaurant - receipt not itemized (meal with coworkers)
8/11/2008	PF Chang's	Nashville, TN	\$375.44	restaurant - receipt not itemized (meeting with vendor)
8/12/2008	Petro Fuel	Kingston Spring, TN	\$6.78	gas station - receipt not legible (meeting with vendor)
8/13/2008	Brown Hotel	Louisville, KY	\$130.30	travel - lodging/restaurant - receipt not itemized (Wild Card Association Meeting)
8/14/2008	Marriott Hotels	Lexington, KY	\$10.16	travel - lodging/restaurant - receipt inadequate
8/27/2008	Thai Smile	Frankfort, KY	\$45.48	restaurant - receipt not itemized (meeting)
8/28/2008	Ellis Park Club Dining	Henderson, KY	\$367.13	restaurant - receipt not itemized (WC Board Meeting)
9/9/2008	Waffle House	Lexington, KY	\$11.36	restaurant - receipt not itemized
9/12/2008	Longhorn Steakhouse	Frankfort, KY	\$72.94	restaurant - receipt not itemized (meal with coworkers)
9/16/2008	Applebee's	Frankfort, KY	\$30.66	restaurant - receipt not itemized (meeting with coworkers)
10/1/2008	Malone's Restaurant	Lexington, KY	\$136.11	restaurant - receipt not itemized (Litigation Seminar)
10/13/2008	Arandas Mexican Restaurant	Frankfort, KY	\$25.45	restaurant - receipt not itemized

**Director of Insurance****Appendix 4****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/20/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$119.68	restaurant - receipt not itemized (Executive Director's Birthday)
10/29/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$43.87	restaurant - receipt not itemized (meal with coworkers)
10/29/2008	21c Museum Hotel - Proof On Main	Louisville, KY	\$772.96	restaurant - receipt not itemized (KY Captive Association's Annual Executive Education Conference)
10/30/2008	21c Museum Hotel - Proof On Main	Louisville, KY	\$55.58	restaurant - receipt not itemized (KY Captive Association's Annual Executive Education Conference)
11/5/2008	Stone Hearth Restaurant	Elizabethtown, KY	\$21.69	restaurant - receipt not itemized
11/18/2008	deSha's	Lexington, Ky	\$52.52	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Marriott Hotels	Lexington, KY	\$62.74	travel - lodging/restaurant - receipt not itemized (KSBA Meeting)
11/19/2008	Sal's Italian Chophouse	Lexington, KY	\$23.81	restaurant - receipt not itemized (2008 KACo Conference)
11/20/2008	Malone's Restaurant	Lexington, KY	\$276.37	restaurant - receipt not itemized (2008 KACo Conference)
11/21/2008	Tomo Restaurant	Lexington, KY	\$152.78	restaurant - receipt not itemized (2008 KACo Conference)
12/2/2008	Max and Erma's Restaurants	Naples, FL	\$59.88	restaurant - receipt not itemized (SAWCA Conference)
12/4/2008	Ristorante Ciao	Naples, FL	\$2,074.62	restaurant - receipt not itemized (SAWCA Conference)
12/18/2008	Malone's	Lexington, KY	\$88.60	restaurant - receipt not itemized (meeting with vendor)

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/26/2009	Murrays' Restaurant	Lexington, KY	\$62.74	restaurant - receipt not itemized (meeting with vendor)
2/25/2009	Marriott Hotels	Lexington, KY	\$26.68	travel - lodging/restaurant - receipt not itemized (meal with KLC)
2/26/2009	440 Main Restaurant	Bowling Green, KY	\$723.16	restaurant - receipt not itemized (KACo Insurance Forums)
3/5/2009	Barton's Restaurant	Winchester, KY	\$59.16	restaurant - receipt not itemized (KACo Insurance Forum)
3/6/2009	Wanpen Thai and Chinese Restaurant	Berea, KY	\$76.67	restaurant - receipt not itemized
3/16/2009	Miguel's Restaurante	Frankfort, KY	\$373.11	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
3/17/2009	Cracker Barrel	Shelbyville, KY	\$47.08	restaurant - receipt not itemized (Henry County)
4/10/2009	Canyons Resort	Park City, UT	\$184.21	travel - receipt not itemized (CRL Meeting)
5/5/2009	Log Cabin Restaurant	Pikeville, KY	\$280.75	restaurant - receipt not itemized (county visit)
5/6/2009	Bob Evans Restaurant	Pikeville, KY	\$20.72	restaurant - receipt not itemized (county visit)
5/6/2009	Natural Bridge State Resort Park	Slade, KY	\$36.97	travel - lodging/restaurant - receipt not itemized (county visit)
5/13/2009	Canyons Resort	Park City, UT	\$72.81	travel - lodging/restaurant - receipt not itemized (CRL Meeting)
5/14/2009	Zoom Roadhouse Grill	Park City, UT	\$89.29	restaurant - receipt not itemized (CRL Meeting)
5/15/2009	Dick Clark's American Bandstand	Salt Lake City, UT (airport)	\$25.76	restaurant - receipt not itemized (CRL Meeting)
5/26/2009	Science Hill Inn Dining Room	Shelbyville, KY	\$102.10	restaurant - receipt not itemized ("PMOA Meeting")
6/15/2009	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$731.11	restaurant - receipt not itemized (county visit - 15 people)
6/17/2009	Snappy Tomato Pizza	Springfield, KY	\$18.52	restaurant - receipt not itemized (county visit)
<b>Total</b>	<b>168 transactions</b>		<b>\$36,241.83</b>	

**Director of Insurance**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/8/2006	Harry Caray's	Chicago, IL	\$44.93	restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$4.35	travel - lodging/restaurant (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$406.88	travel - lodging/restaurant (2006 NACo Conference)
9/20/2006	HPI Hotelbetriebs - Renaissance Munchen Hotel	Munchen, Federal Republic of Germany	\$949.78	travel - lodging/restaurant (trip to meet with vendor)
10/9/2006	MTA Vending Machine	Brooklyn, NY	\$7.00	travel - transportation - subway pass
10/9/2006	MTA Vending Machine	Brooklyn, NY	\$7.00	travel - transportation - subway pass
10/20/2006	Thai Smile	Frankfort, KY	\$83.12	restaurant (executive director birthday lunch)
12/28/2006	Northwest Airlines	San Antonio, TX; Dalea Dent; depart 1/10	\$256.70	travel - transportation
12/28/2006	Northwest Airlines	San Antonio, TX; board member; depart 1/10	\$256.70	travel - transportation
2/12/2007	Bernardus Lodge	Carmel, CA	\$1,307.82	travel - lodging/restaurant
2/16/2007	Fairfield Inn	Elizabethtown, KY	\$89.25	travel - lodging
2/16/2007	Fairfield Inn	Elizabethtown, KY	\$89.25	travel - lodging
2/16/2007	Fairfield Inn	Elizabethtown, KY	\$89.25	travel - lodging
4/12/2007	Galt House Hotel	Louisville, KY	\$42.46	travel - lodging/restaurant
5/16/2007	NCIC	Unknown	\$12.28	Unknown
5/16/2007	NCIC	Unknown	\$14.59	Unknown
5/22/2007	Kentucky Secretary of State	Frankfort, KY	\$15.00	Unknown
5/22/2007	Kentucky Secretary of State	Frankfort, KY	\$15.00	Unknown
5/31/2007	Amalfi Hotel	Chicago, IL	\$523.00	travel - lodging/restaurant
8/2/2007	Courtyard by Marriott	Bowling Green, KY	\$135.88	travel - lodging (Warren County)
8/6/2007	Equinox Resort & Spa	Manchester Village, VT	\$339.00	travel
8/6/2007	Equinox Resort & Spa	Manchester Village, VT	\$339.00	travel
8/23/2007	Ramada Inn	Henderson, KY	\$67.14	travel - lodging/restaurant (WC Board Meeting)
8/23/2007	Ramada Inn	Henderson, KY	\$67.14	travel - lodging/restaurant (WC Board Meeting)
8/23/2007	Ramada Inn	Henderson, KY	\$67.14	travel - lodging/restaurant (WC Board Meeting)
8/23/2007	Ramada Inn	Henderson, KY	\$67.14	travel - lodging/restaurant (WC Board Meeting)
8/23/2007	Ramada Inn	Henderson, KY	\$67.14	travel - lodging/restaurant (WC Board Meeting)
9/25/2007	Equinox Resort & Spa	Manchester Village, VT	\$960.62	travel
9/25/2007	Equinox Resort & Spa	Manchester Village, VT	\$1,675.31	travel

**Director of Insurance**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/26/2007	Equinox Resort & Spa - The Golf Club at Equinox	Manchester Village, VT	\$389.48	travel
9/28/2007	Hertz Rent-A-Car	Albany, NY	\$370.97	travel - transportation - rental car
10/16/2007	Yellow Cab	Louisville, KY	\$30.00	travel - transportation
12/7/2007	Hilton Hotels	Louisville, KY	\$218.11	travel - lodging/restaurant
12/7/2007	Hilton Hotels	Louisville, KY	\$2,607.59	travel - lodging/restaurant
1/7/2008	Hotels.com - IAN Travel Services 590	Texas	\$590.94	travel - lodging
1/16/2008	Kerrs Flowers & Gift	Brownsville, KY	\$65.60	flowers - unknown
1/17/2008	Commonwealth Schools of Insurance	Louisville, KY	\$265.00	Unknown
1/17/2008	Sheraton Hotels	Raleigh, NC	\$3.50	travel - lodging/restaurant
1/18/2008	Commonwealth Schools of Insurance	Louisville, KY	\$265.00	Unknown
1/28/2008	Commonwealth Schools of Insurance	Louisville, KY	\$265.00	Unknown
4/9/2008	Barton Creek Resort	Austin, TX	\$276.14	travel - lodging/restaurant
4/9/2008	Barton Creek Resort	Austin, TX	\$276.14	travel - lodging/restaurant
4/12/2008	Marriott Hotels	Hebron, KY	\$143.00	travel - lodging/restaurant (2008 KACTFO Spring Conference)
4/14/2008	At Your Service Taxi	Unknown	\$45.00	travel - transportation
4/14/2008	At Your Service Taxi	Unknown	\$55.00	travel - transportation
5/4/2008	Community Limousine	Louisville, KY	\$250.00	travel - transportation (2008 Derby Day)
5/4/2008	Courtyard by Marriott	Louisville, KY	\$13.55	travel - lodging (2008 Derby Day)
5/23/2008	Barton Creek Resort	Austin, TX	\$679.23	travel - lodging/restaurant
5/23/2008	Barton Creek Resort	Austin, TX	\$813.35	travel - lodging/restaurant
5/23/2008	Delta Air Lines	Unknown	\$25.00	travel - fee
5/23/2008	Delta Air Lines	Unknown	\$105.00	travel - transportation
6/3/2008	Kentucky Secretary of State	Frankfort, KY	\$15.00	Unknown
6/3/2008	Kentucky Secretary of State	Frankfort, KY	\$15.00	Unknown
6/3/2008	Thai Smile	Frankfort, KY	\$21.55	restaurant
7/1/2008	Southern Association of Workers' Compensation Administrators (SAWCA)	Lexington, KY	\$625.00	Unknown
7/21/2008	T Mobile	Texas	\$9.99	technology
7/23/2008	T Mobile	Texas	\$19.98	technology
7/29/2008	Tony's Barn	Lawrenceburg, KY	\$23.91	restaurant
8/5/2008	Independent Insurance Agents/Brokers of America	Alexandria, VA	\$60.00	Unknown

**Director of Insurance**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/5/2008	Independent Insurance Agents/Brokers of America	Alexandria, VA	\$95.00	Unknown
8/7/2008	Independent Insurance Agents/Brokers of America	Alexandria, VA	\$155.00	Unknown
8/13/2008	Marriott Hotels	Nashville, TN	\$255.39	travel - lodging/restaurant (meeting with a vendor)
8/13/2008	Marriott Hotels	Nashville, TN	\$344.26	travel - lodging/restaurant (meeting with a vendor)
9/2/2008	Hilton Hotels	La Jolla, CA	\$9.31	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$10.34	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$36.20	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$510.52	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$534.37	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$547.73	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$796.31	travel - lodging/restaurant (trip to meet with vendor)
9/6/2008	Hilton Hotels	La Jolla, CA	\$825.49	travel - lodging/restaurant (trip to meet with vendor)
9/23/2008	Independent Insurance Agents/Brokers of America - Cobra	Alexandria, VA	\$95.00	Unknown
10/28/2008	Kentucky Department of Insurance	Frankfort, KY	\$150.00	Unknown
10/29/2008	Marriott Hotels	Louisville, KY	\$68.00	travel - lodging/restaurant
10/31/2008	Southern Assoc.	Kentucky	\$3,175.00	Unknown
11/25/2008	Tingle's Riverview Florist	Frankfort, KY	\$58.30	flowers - illness (employee)
12/6/2008	Ritz Carlton	Naples, FL	\$6.89	travel - lodging/restaurant (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$1,209.72	travel - lodging/restaurant (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$1,713.25	travel - lodging/restaurant (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$926.59	travel - lodging/restaurant (SAWCA Conference)
12/19/2008	Rose Garden Florist, Inc.	Paducah, KY	\$53.00	flowers - unknown
12/29/2008	Lutz Flowers	Cincinnati, OH	\$63.85	flowers - unknown
12/29/2008	Lutz Flowers	Cincinnati, OH	\$74.50	flowers - unknown

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**Director of Insurance**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 4**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/16/2009	Perry's	San Francisco, CA	\$24.11	restaurant (trip to meet with vendor)
5/14/2009	Hotel Business Center	Unknown	\$18.00	unknown (possibly internet charge at hotel)
<b>Total</b>	<b>85 transactions</b>		<b>\$28,299.03</b>	

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**Director of Insurance****Appendix 4****Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/7/2006	Executive West	Louisville, KY	\$230.00	travel - transportation - chartered buses
<b>Total</b>	<b>1 transaction</b>		<b>\$230.00</b>	



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**Director of Insurance**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 4**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				



**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/23/2006	O' Charley's	Frankfort, KY	\$27.00	restaurant - food/bev
7/28/2006	UPS Store	Frankfort, KY	\$82.02	miscellaneous - 4 ground packages
8/7/2006	Hilton Hotels	Chicago, IL	\$120.00	travel - food/bev - alcohol (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$960.39	travel - lodging/restaurant - receipt not itemized (2006 NACo Conference)
9/28/2006	Applebee's	Frankfort, KY	\$34.00	restaurant - receipt not itemized
10/5/2006	Applebee's	Frankfort, KY	\$23.00	restaurant - food/bev
10/11/2006	Applebee's	Hazard, KY	\$31.60	restaurant - food/bev
10/12/2006	Longhorn Steakhouse	Frankfort, KY	\$67.00	restaurant - food/bev, alcohol (\$12.97 alcohol)
10/17/2006	O' Charley's	Georgetown, KY	\$32.00	restaurant - food/bev
10/19/2006	Garcia's Mexican Restaurant	Frankfort, KY	\$58.00	restaurant - receipt not itemized
10/25/2006	USPS	Frankfort, KY	\$23.40	post office - stamps
10/26/2006	Turf Catering - Keeneland	Lexington, KY	\$491.00	food/bev - catering (\$109 alcohol)
10/26/2006	White Dove Bakery	Frankfort, KY	\$10.83	food/bev - receipt not itemized (CoLT board meeting)
10/31/2006	Mamasounds Café	Hodgenville, KY	\$44.00	restaurant - receipt not itemized
11/4/2006	Trump's Sports Bar & Grill	Lexington, KY	\$45.00	restaurant - receipt not itemized
11/14/2006	O' Charley's	Frankfort, KY	\$59.10	restaurant - food/bev
11/15/2006	Vincenzo's Italian Restaurant	Louisville, KY	\$5,400.00	restaurant - receipt not itemized
11/25/2006	Outback Steakhouse	Lexington, KY	\$90.00	restaurant - food/bev (1 beer)
11/30/2006	Beef O'Brady's	Lexington, KY	\$26.00	restaurant - food/bev
12/3/2006	Olive Garden	Lexington, KY	\$31.00	restaurant - food/bev
12/14/2006	Applebee's	Hazard, KY	\$140.00	restaurant - food/bev, alcohol (\$81.88 alcohol) (Newly Elected Officials training)
12/15/2006	Joe Bologna's	Lexington, KY	\$43.00	restaurant - receipt not itemized
12/20/2006	Holiday Inn	Louisville, KY	\$276.00	restaurant - alcohol
12/30/2006	Garcia's Mexican Restaurant	Frankfort, KY	\$36.03	restaurant - receipt not itemized

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/10/2007	Classic Gold	Frankfort, KY	\$480.00	unknown - receipt not itemized
1/12/2007	China Restaurant	Alpharetta, GA	\$40.30	restaurant - receipt not itemized
1/13/2007	One Star Ranch	Alpharetta, GA	\$51.76	restaurant - receipt not itemized
1/19/2007	Poor Richard's Books	Frankfort, KY	\$42.35	miscellaneous - receipt not itemized
1/26/2007	Winchell's Restaurant & Bar	Lexington, KY	\$53.00	restaurant - receipt not itemized
2/2/2007	Outback Steakhouse	Lexington, KY	\$97.00	restaurant - receipt not itemized
2/8/2007	Science Hill Inn Dining Room	Shelbyville, KY	\$56.00	restaurant - receipt not itemized
2/13/2007	Fairfield Inn	Hopkinsville, KY	\$66.60	travel - lodging
2/26/2007	Vincenzo's Italian Restaurant	Louisville, KY	\$120.00	restaurant - food/bev (2007 KACTFO Conference)
2/27/2007	Morton's - The Steakhouse	Louisville, KY	\$5,600.00	restaurant - food/bev, alcohol (\$514.41 alcohol) (2007 KACTFO Conference)
3/1/2007	China Wok	Frankfort, KY	\$19.03	restaurant - receipt not itemized
3/3/2007	Longhorn Steakhouse	Frankfort, KY	\$50.00	restaurant - food/bev, alcohol (dinner for 2 & 1 beer)
3/9/2007	Longhorn Steakhouse	Frankfort, KY	\$59.00	restaurant - food/bev, alcohol (\$11.96 alcohol)
3/9/2007	Longhorn Steakhouse	Frankfort, KY	\$62.00	restaurant - food/bev, alcohol
3/14/2007	TGI Friday's	Lexington, KY	\$26.00	restaurant - receipt not itemized
3/27/2007	Z's Oyster Bar & Steakhouse	Louisville, KY	\$51.00	restaurant - receipt not itemized
3/30/2007	Portofino	Lexington, KY	\$44.00	restaurant - receipt not itemized
4/5/2007	General Butler State Park - Two Rivers Restaurant	Carrollton, KY	\$33.00	restaurant - receipt not itemized
4/6/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$85.00	restaurant - food/bev
4/13/2007	Galt House Hotel	Louisville, KY	\$10.06	travel - lodging, food/bev - receipt not itemized
4/13/2007	Galt House Hotel	Louisville, KY	\$190.00	travel - lodging, food/bev - receipt not itemized
4/19/2007	Shiloh Roadhouse	London, KY	\$38.00	restaurant - food/bev

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/20/2007	China Wok	Frankfort, KY	\$27.39	restaurant - receipt not itemized
4/26/2007	Le Parker Meridien - Seppi's	New York, NY	\$141.00	restaurant - receipt not itemized
4/27/2007	Le Parker Meridien - Seppi's	New York, NY	\$140.00	restaurant - food/bev (bond closing & CoLT Board Meeting)
4/30/2007	Portofino	Lexington, KY	\$47.00	restaurant - food/bev
5/11/2007	Miguel's Restaurante	Frankfort, KY	\$41.00	restaurant - food/bev (\$4.50 alcohol)
5/16/2007	Miguel's Restaurante	Frankfort, KY	\$29.00	restaurant - food/bev (\$4.50 alcohol)
5/17/2007	Moors Restaurant	Gilbertsville, KY	\$58.06	restaurant - receipt not itemized
5/19/2007	Wild Wing Café	Alpharetta, GA	\$45.00	restaurant - receipt not itemized
5/23/2007	Applebee's	Frankfort, KY	\$23.00	restaurant - food/bev
5/26/2007	Fogo de Chao	Addison, TX	\$286.00	restaurant - food/bev
6/8/2007	Miguel's Restaurante	Frankfort, KY	\$34.00	restaurant - receipt not itemized
6/16/2007	Winchell's Restaurant & Bar	Lexington, KY	\$41.00	restaurant - receipt not itemized
6/27/2007	Miguel's Restaurante	Frankfort, KY	\$35.00	restaurant - receipt not itemized
7/6/2007	Miguel's Restaurante	Frankfort, KY	\$29.00	restaurant - food/bev
7/11/2007	Morton's - The Steakhouse	Louisville, KY	\$34.02	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/11/2007	Sandollar Limousine	Louisville, KY	\$350.00	travel - transportation - Receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	Hanhurst LLC - Slugger Field	Louisville, KY	\$45.00	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/15/2007	Richbrau Brewing Company	Richmond, VA	\$20.00	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/15/2007	Richbrau Brewing Company	Richmond, VA	\$176.00	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Can Can Brasserie	Richmond, VA	\$52.84	restaurant - food/bev (2007 NACo Annual Conference)

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/18/2007	Omni Hotels	Richmond, VA	\$759.97	travel - lodging, food/bev, valet parking (2007 NACo Annual Conference)
7/18/2007	Omni Hotels	Richmond, VA	\$699.21	travel - lodging, food/bev (2007 NACo Annual Conference)
7/18/2007	Omni Hotels	Richmond, VA	\$785.12	travel - lodging, food/bev (2007 NACo Annual Conference)
7/30/2007	Ruby Tuesday	Bowling Green, KY	\$15.00	restaurant - receipt not itemized
8/3/2007	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$38.00	restaurant - receipt not itemized
8/15/2007	Texas Roadhouse	Elizabethtown, KY	\$71.00	restaurant - food/bev
8/16/2007	Marriott Hotels - Champions Restaurant	Louisville, KY	\$104.00	travel - lodging/restaurant - receipt not itemized
8/17/2007	Miguel's Restaurante	Frankfort, KY	\$77.00	restaurant - receipt not itemized
8/24/2007	Beef O'Brady's	Frankfort, KY	\$32.00	restaurant - food/bev, alcohol (\$4.40 alcohol)
8/29/2007	Louisville Regional Airport Authority	Louisville, KY (airport)	\$42.00	travel - parking
9/6/2007	Miguel's Restaurante	Frankfort, KY	\$33.00	restaurant - receipt not itemized
9/7/2007	Cattleman's Roadhouse	Shelbyville, KY	\$41.00	restaurant - receipt not itemized (Met with OVEC representatives)
10/11/2007	Miguel's Restaurante	Frankfort, KY	\$43.00	restaurant - receipt not itemized
10/18/2007	Miguel's Restaurante	Frankfort, KY	\$30.00	restaurant - receipt not itemized
10/19/2007	Tingle's Riverview Florist	Frankfort, KY	\$69.95	flowers - funeral
10/21/2007	Applebee's	Frankfort, KY	\$53.23	restaurant - receipt not itemized
10/25/2007	Thai Smile	Frankfort, KY	\$65.06	restaurant - receipt not itemized
11/1/2007	Bistro 535	Shelbyville, KY	\$26.00	restaurant - receipt not itemized
11/6/2007	Beef O'Brady's	Frankfort, KY	\$72.00	restaurant - receipt not itemized
11/8/2007	Kingfish	Louisville, KY	\$40.00	restaurant - receipt not itemized
11/10/2007	McFadden's Restaurant & Saloon	Nashville, TN	\$79.00	restaurant - receipt not itemized

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/13/2007	Embassy Suites	Lexington, KY	\$40.00	restaurant - alcohol (2007 Board Christmas Dinner/Meetings)
12/13/2007	Miguel's Restaurante	Frankfort, KY	\$90.00	restaurant - receipt not itemized
12/18/2007	China Wok	Frankfort, KY	\$33.20	restaurant - receipt not itemized
12/20/2007	Chili's Bar & Grill	Frankfort, KY	\$90.00	restaurant - food/bev
2/1/2008	Beef O'Brady's	Frankfort, KY	\$50.00	restaurant - receipt not itemized
2/5/2008	Serafini	Frankfort, KY	\$675.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
2/9/2008	Beef O'Brady's	Frankfort, KY	\$50.00	restaurant - receipt not itemized
2/17/2008	Hyatt Place	Alpharetta, GA	\$346.91	travel - lodging
2/22/2008	Beef O'Brady's	Frankfort, KY	\$22.00	restaurant - receipt not itemized
2/22/2008	Beef O'Brady's	Frankfort, KY	\$48.00	restaurant - receipt not itemized
2/22/2008	Malone's Restaurant	Lexington, KY	\$80.00	restaurant - receipt not itemized
3/13/2008	Applebee's	Winchester, KY	\$20.56	restaurant - receipt not itemized
3/19/2008	Joe Bologna's	Lexington, KY	\$53.00	restaurant - receipt not itemized
4/17/2008	Red Lobster	Bowling Green, KY	\$60.00	restaurant - receipt not itemized (2008 KPLA Conference)
4/18/2008	Miguel's Restaurante	Frankfort, KY	\$40.00	restaurant - receipt not itemized
4/22/2008	Longhorn Steakhouse	Frankfort, KY	\$72.00	restaurant - receipt not itemized
4/25/2008	Beef O'Brady's	Frankfort, KY	\$59.00	restaurant - receipt not itemized
5/2/2008	Beef O'Brady's	Frankfort, KY	\$80.00	restaurant - receipt not itemized
5/8/2008	La Fiesta Grande	Frankfort, KY	\$265.00	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
5/14/2008	Longhorn Steakhouse	Frankfort, KY	\$58.00	restaurant - receipt not itemized
5/15/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$37.00	restaurant - receipt not itemized

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/16/2008	Beef O'Brady's	Frankfort, KY	\$44.00	restaurant - receipt not itemized
5/21/2008	Longhorn Steakhouse	Frankfort, KY	\$85.00	restaurant - receipt not itemized
6/3/2008	Hopkinsville Golf & CC	Hopkinsville, KY	\$132.80	restaurant - food/bev
6/3/2008	Hopkinsville Golf & CC	Hopkinsville, KY	\$27.89	unknown - receipt not itemized
6/3/2008	Hopkinsville Golf & CC	Hopkinsville, KY	\$64.02	unknown - receipt not itemized
6/4/2008	Beef O'Brady's	Frankfort, KY	\$45.00	restaurant - receipt not itemized
6/6/2008	Longhorn Steakhouse	Frankfort, KY	\$61.00	restaurant - receipt not itemized
6/11/2008	Chili's Bar & Grill	Frankfort, KY	\$35.00	restaurant - receipt not itemized
6/18/2008	Applebee's	Frankfort, KY	\$39.00	restaurant - receipt not itemized
6/20/2008	Longhorn Steakhouse	Frankfort, KY	\$63.00	restaurant - receipt not itemized
7/8/2008	Beef O'Brady's	Frankfort, KY	\$47.00	restaurant - receipt not itemized
7/10/2008	Miguel's Restaurante	Frankfort, KY	\$33.00	restaurant - receipt not itemized
7/17/2008	Beef O'Brady's	Frankfort, KY	\$70.00	restaurant - receipt not itemized
7/23/2008	Beef O'Brady's	Frankfort, KY	\$40.00	restaurant - receipt not itemized
7/25/2008	Dixie Cream	Frankfort, KY	\$17.60	restaurant - food/bev
7/26/2008	Beef O'Brady's	Frankfort, KY	\$48.00	restaurant - receipt not itemized
7/31/2008	Beef O'Brady's	Frankfort, KY	\$48.00	restaurant - receipt not itemized
8/16/2008	Miguel's Restaurante	Frankfort, KY	\$34.00	restaurant - receipt not itemized
8/20/2008	Office Pub & Deli	Frankfort, KY	\$28.00	restaurant - receipt not itemized
8/27/2008	Cracker Barrel	Berea, KY	\$23.00	restaurant - food/bev
10/2/2008	Miguel's Restaurante	Frankfort, KY	\$29.00	restaurant - receipt not itemized
10/3/2008	Longhorn Steakhouse	Frankfort, KY	\$60.00	restaurant - receipt not itemized
10/9/2008	Chili's Bar & Grill	Frankfort, KY	\$58.00	restaurant - receipt not itemized



**Director of Financial Services**

**Appendix 5**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/17/2008	Serafini	Frankfort, KY	\$36.00	restaurant - receipt not itemized
10/29/2008	Joe Bologna's	Lexington, KY	\$49.00	restaurant - receipt not itemized
11/13/2008	Applebee's	Pikeville, KY	\$72.00	restaurant - receipt not itemized
11/13/2008	Dixie Cream	Frankfort, KY	\$7.80	restaurant - food/bev
11/20/2008	Root-A-Baker's	Morehead, KY	\$21.83	restaurant - receipt not itemized
12/1/2008	Admit One	New York, NY	\$1,814.00	entertainment - Tickets (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,216.09	travel - Lodging, food/bev, phone calls (\$197 food/bev; \$39.33 long distance charges) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,861.15	travel - Lodging, food/bev (employee 2 nights at \$429/night; \$452.39 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,000.01	travel - Lodging, food/bev (employee 2 nights; \$20.25 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,006.44	travel - Lodging, food/bev (board member 2 nights; \$26.68 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,178.83	travel - Lodging, food/bev (employee 2 nights; \$199.07 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$1,054.63	travel - Lodging, food/bev, Internet (board member 2 nights; \$57 food/bev) (bond closing)
12/12/2008	W Hotels	New York, NY	\$995.34	travel - Lodging, mini bar (board member 2 nights) (bond closing)
12/12/2008	W Hotels	New York, NY	\$979.76	travel - Lodging (board member 2 nights) (bond closing)
1/6/2009	Red Lobster	Lexington, KY	\$56.67	restaurant - receipt not itemized
1/30/2009	Longhorn Steakhouse	Frankfort, KY	\$89.00	restaurant - receipt not itemized

**Director of Financial Services****Appendix 5****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/10/2009	Biancke's Restaurant	Cynthiana, KY	\$56.02	restaurant - receipt not itemized
2/17/2009	Winchell's Restaurant & Bar	Lexington, KY	\$58.00	restaurant - receipt not itemized
3/1/2009	Pizza Hut	Benton, KY	\$14.80	restaurant - receipt not itemized (traveling)
3/13/2009	Miguel's Restaurante	Frankfort, KY	\$32.00	restaurant - receipt not itemized
3/19/2009	Hotels.com	Unknown	\$1,116.08	travel - lodging
3/20/2009	Serafini	Frankfort, KY	\$75.00	restaurant - receipt not itemized
3/24/2009	Center City Transport	Brooklyn, NY	\$80.50	Travel - Transportation
3/24/2009	Patsy's Italian Restaurant	New York, NY	\$100.00	restaurant - receipt not itemized
3/24/2009	Patsy's Italian Restaurant	New York, NY	\$520.00	restaurant - receipt not itemized
3/25/2009	Center City Transport	New York, NY	\$74.50	Travel - Transportation
3/25/2009	OTG USAir	Flushing, NY (airport)	\$70.00	restaurant - receipt not itemized
5/22/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$45.00	travel - parking - receipt inadequate
6/18/2009	Applebee's	Hazard, KY	\$39.06	restaurant - receipt not itemized
<b>Total</b>	<b>160 transactions</b>		<b>\$37,375.81</b>	

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**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2006	Shell Oil	Owensboro, KY	\$17.88	gas station (2006 KCJEA/KMCA Conference)
7/21/2006	Julie's	Frankfort, KY	\$53.76	Unknown
8/4/2006	Airtran Airways	Atlanta, GA (airport)	\$35.00	travel - transportation - fee (2006 NACo Conference)
8/7/2006	King Tut Audio	Aurora, IL	\$42.00	entertainment (2006 NACo Conference; board member)
8/8/2006	Airtran Airways	Aurora, IL	\$35.00	travel - transportation - fee (2006 NACo Conference)
8/8/2006	Carrabbas	Atlanta, GA	\$100.00	restaurant (2006 NACo Conference)
8/15/2006	Image Limo	Chicago, IL	\$114.00	travel - transportation - limo (2006 NACo Conference)
8/24/2006	Applebee's	Frankfort, KY	\$29.00	restaurant
8/25/2006	Garcia's Mexican Restaurant	Frankfort, KY	\$44.00	restaurant
9/1/2006	Keeneland Association Inc.	Lexington, KY	\$120.00	entertainment ("board invoice for Keeneland")
9/6/2006	TGI Friday's	Lexington, KY	\$32.00	restaurant
9/8/2006	UPS Store	Frankfort, KY	\$9.11	Unknown
9/23/2006	Keeneland Association Inc.	Lexington, KY	\$31.00	Unknown
9/27/2006	Keeneland Association Inc.	Lexington, KY	\$31.00	Unknown
9/28/2006	Kentucky Historical Society	Frankfort, KY	\$43.83	Unknown
10/25/2006	Keeneland Association Inc.	Lexington, KY	\$48.00	entertainment - tickets
11/15/2006	Sandollar Limousine	Louisville, KY	\$250.00	travel - transportation
11/25/2006	Big Boy	Frankfort, KY	\$25.81	restaurant
12/5/2006	Office Depot	Frankfort, KY	\$21.18	Unknown
12/10/2006	Applebee's	Frankfort, KY	\$22.00	restaurant
12/15/2006	Hampton Inn	Hazard, KY	\$73.84	travel - lodging/restaurant (training)
12/22/2006	USPS	Frankfort, KY	\$15.60	post office; did not use inhouse postage meter
1/5/2007	Office Depot	Frankfort, KY	\$16.30	Unknown
1/13/2007	Wholefoods Market	Roswell, GA	\$170.61	grocery store
1/27/2007	UPS Store	Frankfort, KY	\$8.73	Unknown
1/30/2007	China Wok	Frankfort, KY	\$36.46	restaurant
2/2/2007	Joe Bologna's	Lexington, KY	\$29.60	restaurant (2007 KCJEA Winter Meeting)
2/27/2007	Sandollar Limousine	Louisville, KY	\$200.00	travel - transportation
3/1/2007	Rite Aid	Frankfort, KY	\$16.38	Unknown
3/22/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$31.77	restaurant
4/3/2007	China Wok	Frankfort, KY	\$25.43	restaurant
4/27/2007	Le Parker Meridien	New York, NY	\$92.00	travel - lodging/restaurant
4/27/2007	Le Parker Meridien	New York, NY	\$103.87	travel - lodging/restaurant

**Director of Financial Services**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/27/2007	Le Parker Meridien	New York, NY	\$174.56	travel - lodging/restaurant
5/2/2007	Town Car Executive Car & Limo	Long Island City, NY	\$59.67	travel - transportation
5/2/2007	Town Car Executive Car & Limo	Long Island City, NY	\$66.81	travel - transportation
5/2/2007	Town Car Executive Car & Limo	Long Island City, NY	\$78.03	travel - transportation
5/7/2007	USPS	Frankfort, KY	\$14.18	post office; did not use inhouse postage meter
5/18/2007	Holiday Inn Express	Benton, KY	\$92.56	travel - lodging/restaurant
5/20/2007	Wholefoods Market	Roswell, GA	\$88.25	grocery store
6/1/2007	Miguel's Restaurante	Frankfort, KY	\$49.00	restaurant
6/4/2007	Miguel's Restaurante	Frankfort, KY	\$28.00	restaurant
6/18/2007	UPS Store	Frankfort, KY	\$37.22	Unknown
7/12/2007	Sandollar Limousine	Louisville, KY	\$275.00	travel - transportation (2007 KCJEA/KMCA Conference)
7/12/2007	Vincenzo's Italian Restaurant	Louisville, KY	\$4,800.00	restaurant (AOC Judges)
7/15/2007	Conference/TradeShow	Illinois	\$150.00	travel - conference (2007 NACo Annual Conference)
7/16/2007	Miguel's Restaurante	Frankfort, KY	\$25.15	restaurant
7/16/2007	Republic Parking System	Lexington, KY	\$24.00	travel - parking
7/18/2007	Omni Hotels	Richmond, VA	\$40.58	travel - lodging/restaurant (2007 NACo Annual Conference)
7/18/2007	Omni Hotels	Richmond, VA	\$53.45	travel - lodging/restaurant (2007 NACo Annual Conference)
8/6/2007	Office Depot	Frankfort, KY	\$23.31	Unknown
8/7/2007	Main Event Tickets	Clark, IL	\$310.00	entertainment - tickets
8/14/2007	Marriott Hotels	Louisville, KY	\$235.00	travel - lodging/restaurant
8/17/2007	Miguel's Restaurante	Frankfort, KY	\$19.00	restaurant
9/1/2007	Office Depot	Frankfort, KY	\$23.31	Unknown
9/4/2007	Lone Star Restaurant	Lexington, KY	\$28.00	restaurant
9/6/2007	Jim's Seafood	Frankfort, KY	\$66.00	restaurant
9/20/2007	Beaumont Inn	Harrodsburg, KY	\$161.00	travel - lodging/restaurant
9/20/2007	Boone Tavern	Berea, KY	\$560.00	restaurant
9/20/2007	Main Event Tickets	Clark, IL	\$1,033.10	entertainment - tickets
9/25/2007	Boone Tavern	Berea, KY	\$1,432.20	restaurant
10/1/2007	New York Guest LLC	New York, NY	\$3,325.00	travel
10/6/2007	Tony Roma's	Lexington, KY	\$83.29	restaurant
10/7/2007	Keeneland Association Inc.	Lexington, KY	\$36.00	Unknown
10/11/2007	Office Depot	Frankfort, KY	\$12.70	Unknown
10/17/2007	Town Car Executive Car & Limo	Long Island City, NY	\$219.81	travel - transportation
10/31/2007	Applebee's	Richmond, KY	\$22.00	restaurant

**Director of Financial Services**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/17/2008	Chili's Bar & Grill	Louisville, KY	\$35.66	restaurant
1/21/2008	Office Depot	Frankfort, KY	\$74.69	Unknown
1/23/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$25.00	restaurant
1/26/2008	Miguel's Restaurante	Frankfort, KY	\$30.00	restaurant
2/4/2008	New York Guest LLC	New York, NY	\$715.00	travel
2/8/2008	Keeneland Association Inc.	Lexington, KY	\$120.00	Unknown
2/14/2008	New York Guest LLC	New York, NY	\$685.00	travel
3/14/2008	Miguel's Restaurante	Frankfort, KY	\$56.00	restaurant
3/31/2008	Julie's	Frankfort, KY	\$65.19	Unknown
4/4/2008	Beef O'Brady's	Frankfort, KY	\$51.00	restaurant
4/11/2008	Marriott Hotels	Hebron, KY	\$132.45	travel - lodging/restaurant (2008 KACTFO Spring Conference)
5/9/2008	Miguel's Restaurante	Frankfort, KY	\$49.00	restaurant
6/10/2008	Chevron	Leitchfield, KY	\$51.18	gas station; did not use KACo gas card
6/26/2008	Galt House Hotel	Louisville, KY	\$215.96	restaurant
6/26/2008	Galt House Hotel	Louisville, KY	\$270.78	travel - lodging/restaurant
6/26/2008	Galt House Hotel	Louisville, KY	\$270.78	travel - lodging/restaurant
6/28/2008	Kroger	Frankfort, KY	\$1,079.99	Unknown
7/12/2008	Blue Note Café	Memphis, TN (airport)	\$85.00	restaurant (2008 NACo Conference)
7/12/2008	Lexington Landside Food Court	Lexington, KY (airport)	\$12.34	restaurant (2008 NACo Conference)
7/12/2008	Super Shuttle	Kansas City, MO	\$85.00	travel - transportation (2008 NACo Conference)
7/13/2008	Kansas City Royals	Kansas City, MO (Ballpark)	\$99.00	unknown (2008 NACo Conference)
7/13/2008	Kansas City Royals Novelties	Kansas City, MO (Ballpark)	\$150.00	gifts (2008 NACo Conference)
7/15/2008	Blue Note Café	Memphis, TN (airport)	\$77.80	restaurant (2008 NACo Conference)
7/15/2008	Holiday Inn	Kansas City, MO	\$21.31	travel - lodging/restaurant (2008 NACo Conference)
7/15/2008	McFadden's Sports Saloon	Kansas City, MO	\$40.00	restaurant (2008 NACo Conference)
7/20/2008	Office Depot	Frankfort, KY	\$20.44	Unknown
8/11/2008	Bryant's Pic Pac	Frankfort, KY	\$92.99	food/bev (Monthly Staff Birthday Party)
8/15/2008	Science Hill Inn Dining Room	Shelbyville, KY	\$66.00	restaurant
9/16/2008	Serafini	Frankfort, KY	\$77.00	restaurant
9/21/2008	TGI Friday's	Atlanta, GA (airport)	\$150.00	restaurant
9/22/2008	Austin Land & Cattle Company	Austin, TX	\$400.00	restaurant
9/23/2008	Doubletree Hotels	Austin, TX	\$66.00	travel - lodging

**Director of Financial Services**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/23/2008	Interstate Barbeque	Memphis, TN	\$52.00	restaurant
11/19/2008	Hyatt Regency	Lexington, KY	\$70.00	travel - lodging/restaurant (2008 KACo Conference)
11/25/2008	Applebee's	Georgetown, KY	\$68.00	restaurant
12/10/2008	All Star Limousine Service	New York, NY	\$196.25	travel - transportation - limo (bond closing)
12/10/2008	All Star Limousine Service	New York, NY	\$244.25	travel - transportation - limo (bond closing)
12/10/2008	EP Ventures	New York, NY	\$65.31	Miscellaneous - photography services (bond closing)
12/10/2008	EP Ventures	New York, NY	\$202.94	Miscellaneous - photography services (bond closing)
12/10/2008	Tavern on the Green	New York, NY	\$1,787.00	restaurant (bond closing)
12/11/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$60.00	travel - parking (bond closing)
12/11/2008	OTG USAir	Flushing, NY (airport)	\$230.00	restaurant (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/11/2008	US Airways	New York, NY	\$17.00	travel - transportation - fee (bond closing)
12/12/2008	All Star Limousine Service	Farming Dale, NY	\$251.75	travel - transportation - limo (bond closing)
12/12/2008	All Star Limousine Service	New York, NY	\$203.75	travel - transportation - limo (bond closing)
12/12/2008	W Hotels	New York, NY	\$6.23	travel - lodging/restaurant (bond closing)
12/12/2008	W Hotels	New York, NY	\$16.20	travel - lodging/restaurant (bond closing)
12/12/2008	W Hotels	New York, NY	\$22.43	travel - lodging/restaurant (bond closing)
12/12/2008	W Hotels	New York, NY	\$23.68	travel - lodging/restaurant (bond closing)
12/17/2008	Embassy Suites	Lexington, KY	\$48.00	restaurant (2008 December Board Meetings & Holiday Dinner)
12/18/2008	UPS Store	Frankfort, KY	\$27.69	Unknown

**Director of Financial Services**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/9/2009	Little Town & Country Restaurant	Bedford, KY	\$20.58	restaurant
2/10/2009	Speedway Superamerica	Georgetown, KY	\$23.50	gas station; did not use KACo gas card
2/24/2009	Office Depot	Frankfort, KY	\$33.75	Unknown
3/25/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$40.00	travel - parking
3/25/2009	Waldorf Astoria Oscar	New York, NY	\$140.00	travel - lodging/restaurant
3/26/2009	Waldorf Astoria Hilton	New York, NY	\$9.00	travel - lodging/restaurant
3/26/2009	Waldorf Astoria Hilton	New York, NY	\$351.00	travel - lodging/restaurant
4/3/2009	Galt House Hotel	Louisville, KY	\$7.00	travel - lodging/restaurant (Governor's Safety & Health Conference)
4/3/2009	Galt House Hotel	Louisville, KY	\$78.00	travel - lodging/restaurant (Governor's Safety & Health Conference)
5/20/2009	Delmonico's Steakhouse	New York, NY	\$406.22	restaurant
5/20/2009	MTA Vending Machine	New York, NY	\$4.00	travel - transportation - subway pass
5/20/2009	Northstar Services	Kearny, NJ	\$168.00	Unknown
5/21/2009	Marriott Hotels	New York, NY	\$29.00	travel - lodging/restaurant
5/22/2009	Marriott Hotels	New York, NY	\$45.70	travel - lodging/restaurant
5/22/2009	Marriott Hotels	New York, NY	\$122.70	travel - lodging/restaurant
6/5/2009	Darlin Jeans Café	Midway, KY	\$104.00	restaurant
<b>Total</b>	<b>139 transactions</b>		<b>\$26,201.83</b>	

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/4/2006	Chicago Carriage Cab Co	Chicago, IL	\$80.00	travel - transportation - Limo
8/4/2006	Chicago Carriage Cab Co	Chicago, IL	\$85.00	travel - transportation - Limo
8/4/2006	Taxi & Auto Sun	Chicago, IL	\$80.00	travel - transportation - Limo
7/30/2007	Commerce Street Parking	Nashville, TN	\$8.00	travel - parking
3/24/2009	Yellow Cab Company	New York, NY	\$129.50	travel - transportation - cab fares
5/20/2009	NY cab fare	New York, NY	\$10.00	travel - transportation - cab fares
5/20/2009	NY cab fare	New York, NY	\$20.00	travel - transportation - cab fares
5/21/2009	Cab Fare	New York, NY	\$60.00	travel - transportation - cab fares
5/21/2009	Cibo Express Gourmet Market	New York (airport)	\$11.57	restaurant - food/bev
5/21/2009	Cibo Express Gourmet Market	New York (airport)	\$6.80	restaurant - food/bev
5/21/2009	Starbucks	New York, NY	\$11.33	restaurant - food/bev
<b>Total</b>	<b>11 transactions</b>		<b>\$502.20</b>	



**Director of Financial Services**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/13/2007	NY Cab Fares	New York, NY	\$40.00	travel - transportation
2/27/2007	Unknown	Louisville, KY	\$50.00	travel - transportation (2007 KACTFO Meeting)
7/14/2007	Unknown	Unknown	\$16.00	restaurant
7/14/2007	Unknown	Unknown	\$45.00	travel - transportation
7/15/2007	Unknown	Unknown	\$12.00	entertainment
7/15/2007	Unknown	Unknown	\$35.00	travel - transportation
7/16/2007	Unknown	Unknown	\$37.00	travel - transportation
7/12/2008	Unknown	Kansas City, MO	\$200.00	merchandise - caps at ballgame
7/23/2008	Cab Fare	Austin, TX	\$75.00	travel - transportation - car fares
9/23/2008	Airport Parking	Unknown	\$36.00	travel - parking
12/9/2008	Unknown	New York, NY	\$225.00	restaurant (bond closing)
12/9/2008	Unknown	New York, NY	\$187.00	travel - fees (bond closing)
12/9/2008	Unknown	New York, NY	\$40.00	travel - fees (bond closing)
12/9/2008	Unknown	New York, NY	\$90.00	travel - transportation -(bond closing)
12/10/2008	Limo Service	New York, NY	\$125.00	travel - transportation - Limo (bond closing)
12/10/2008	Unknown	New York, NY	\$95.00	travel - transportation -(bond closing)
12/10/2008	Unknown	New York, NY	\$70.00	travel - transportation - subway fares (bond closing)
12/11/2008	Unknown	New York, NY	\$77.50	restaurant (bond closing)
12/11/2008	Unknown	New York, NY	\$240.00	tips (bond closing)
12/11/2008	Unknown	New York, NY	\$187.00	travel - fees (bond closing)
<b>Total</b>	<b>20 transactions</b>		<b>\$1,882.50</b>	



**CY2009 KACo President****Appendix 6****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/8/2009	Marriott Hotels - Avenue Grille	Washington, DC	\$93.35	restaurant - receipt not itemized (2009 NCCAE Meeting)
2/9/2009	Longhorn Steakhouse	Frankfort, KY	\$33.90	restaurant - receipt not itemized
3/1/2009	Chili's Bar & Grill	Frankfort, KY	\$20.25	restaurant - receipt not itemized (traveling)
3/5/2009	Serafini	Frankfort, KY	\$582.94	restaurant - receipt not itemized
4/10/2009	Longhorn Steakhouse	Frankfort, KY	\$67.24	restaurant - receipt not itemized
4/18/2009	Holiday Inn Express	Lexington, KY	\$292.52	travel - lodging ("Keeneland")
4/19/2009	Buddy's Bar and Grill	Lexington, KY	\$32.56	restaurant - receipt not itemized (budget meeting)
5/17/2009	Winchell's Restaurant & Bar	Lexington, KY	\$21.00	restaurant - receipt not itemized
5/17/2009	Winchell's Restaurant & Bar	Lexington, KY	\$53.60	restaurant - receipt not itemized
5/19/2009	Holiday Inn Express	Lexington, KY	\$124.71	travel - lodging/restaurant - receipt not itemized
<b>Total</b>	<b>10 transactions</b>		<b>\$1,322.07</b>	

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**CY2009 KACo President**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

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**Appendix 6**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/26/2009	Cracker Barrel	Cadiz, KY	\$18.64	restaurant
<b>Total</b>	<b>1 transaction</b>		<b>\$18.64</b>	

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

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**CY2009 KACo President**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

**CY2008 KACo President****Appendix 7****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$111.95	restaurant - receipt not itemized (2007 KACo Conference)
12/6/2007	HMS Host	Louisville, KY (airport)	\$39.76	restaurant - receipt not itemized
12/8/2007	Tokyo Sushi Café	St. Petersburg, FL	\$42.74	restaurant - receipt not itemized
12/9/2007	HMS Host	Tampa, FL (airport)	\$48.70	restaurant - receipt not itemized
12/10/2007	Marriott - Renaissance Hotels	St. Petersburg, FL	\$1,118.83	travel - lodging, food/bev, golf
<b>Total</b>	<b>5 transactions</b>		<b>\$1,361.98</b>	

**CY2008 KACo President  
Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/11/2007	Serafini	Frankfort, KY	\$168.40	restaurant (State Inauguration Day)
1/7/2008	Buffalo Wild Wings	Louisville, KY	\$93.95	restaurant
1/8/2008	Thorobred	Louisville, KY	\$27.00	entertainment - strip club
1/8/2008	Thorobred	Louisville, KY	\$110.00	entertainment - strip club
1/8/2008	Thorobred	Louisville, KY	\$140.00	entertainment - strip club
1/10/2008	Archibald's & Fast Eddy	Washington, DC	\$97.55	restaurant (2008 NCCAE Meeting)
1/11/2008	Napa River Grill	Louisville, KY	\$21.92	restaurant
1/11/2008	Napa River Grill	Louisville, KY	\$90.32	restaurant
1/14/2008	Buffalo Wild Wings	Louisville, KY	\$33.01	restaurant
1/18/2008	Beef O Brady's	Frankfort, KY	\$25.57	restaurant
1/23/2008	Cooter Browns	Frankfort, KY	\$10.00	Bar
1/23/2008	Holiday Inn	Frankfort, KY	\$30.75	travel - lodging/restaurant (WC Board Meeting)
1/23/2008	Holiday Inn	Frankfort, KY	\$79.54	travel - lodging/restaurant (WC Board Meeting)
1/24/2008	Brix Wine Bar	Louisville, KY	\$79.44	restaurant
1/24/2008	Holiday Inn	Frankfort, KY	\$13.25	travel - lodging/restaurant (WC Board Meeting)
1/25/2008	Dragon Bar and Grill	Frankfort, KY	\$20.00	restaurant
1/26/2008	Buffalo Wild Wings	Louisville, KY	\$52.97	restaurant
1/26/2008	Texas Roadhouse	Louisville, KY	\$46.15	restaurant
1/28/2008	Chili's Bar & Grill	Frankfort, KY	\$48.28	restaurant
1/31/2008	Holiday Inn	Frankfort, KY	\$83.00	travel - lodging/restaurant
2/1/2008	Cooter Browns	Frankfort, KY	\$5.00	Bar
2/1/2008	Cooter Browns	Frankfort, KY	\$21.50	Bar
2/7/2008	Calypso Enterprises	Lexington, KY	\$175.00	entertainment - escort (2008 KCJEA Winter Conference)
2/7/2008	Marriott Hotels	Lexington, KY	\$66.33	travel - lodging/restaurant (2008 KCJEA Winter Conference)
2/7/2008	Marriott Hotels	Lexington, KY	\$88.94	travel - lodging/restaurant (2008 KCJEA Winter Conference)
2/13/2008	Buffalo Wild Wings	Louisville, KY	\$111.82	restaurant
2/13/2008	Buffalo Wild Wings	Louisville, KY	\$112.87	restaurant
2/18/2008	Buffalo Wild Wings	Louisville, KY	\$180.18	restaurant
2/20/2008	Kettle Creek	Mount Washington, KY	\$86.02	restaurant
2/21/2008	Dragon Bar and Grill	Frankfort, KY	\$127.00	restaurant
2/21/2008	Godfather II	Louisville, KY	\$168.25	entertainment - strip club
3/4/2008	Gordon Biersch	Washington, DC	\$7.97	restaurant (2008 NACo Legislative Conference)



**CY2008 KACo President  
Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/4/2008	Gordon Biersch	Washington, DC	\$35.38	restaurant (2008 NACo Legislative Conference)
3/8/2008	Executive Inn - River's Edge	Owensboro, KY	\$523.74	restaurant
3/8/2008	Time Out Lounge	Owensboro, KY	\$267.50	Bar
3/9/2008	Executive Inn	Owensboro, KY	\$66.92	travel - lodging/restaurant
3/9/2008	Time Out Lounge	Owensboro, KY	\$306.50	Bar
3/14/2008	Dragon Bar and Grill	Frankfort, KY	\$108.60	restaurant
3/16/2008	Fiesta Mexicana	Louisville, KY	\$74.49	restaurant
3/19/2008	Executive West Hotel	Louisville, KY	\$27.05	travel - lodging/restaurant
3/22/2008	Rose's Pub	Frankfort, KY	\$112.50	restaurant
3/25/2008	Brick Alley	Frankfort, KY	\$23.50	restaurant
3/26/2008	Dragon Bar and Grill	Frankfort, KY	\$92.50	restaurant
3/29/2008	Turfway Concession	Florence, KY	\$211.56	food/bev (2008 KMCA Spring Meeting)
4/6/2008	Dragon Bar and Grill	Frankfort, KY	\$140.50	restaurant
4/9/2008	Buffalo Wild Wings	Louisville, KY	\$71.66	restaurant
4/10/2008	Turf Catering - Keeneland	Lexington, KY	\$107.04	food/bev - catering
4/11/2008	Stone Hearth Restaurant	Elizabethtown, KY	\$84.01	restaurant
4/13/2008	Dragon Bar and Grill	Frankfort, KY	\$186.50	restaurant
4/15/2008	Kobe Japanese Steakhouse & Sushi Bar	Shelbyville, KY	\$200.15	restaurant
4/18/2008	Dragon Bar and Grill	Frankfort, KY	\$173.50	restaurant
4/19/2008	Lilly Brocks	Benton, KY	\$70.33	restaurant
4/21/2008	Executive West Hotel	Louisville, KY	\$84.50	travel - lodging/restaurant (KPHA Conference)
4/21/2008	Executive West Hotel	Louisville, KY	\$303.50	travel - lodging/restaurant (KPHA Conference)
4/23/2008	Executive West Hotel	Louisville, KY	\$58.50	travel - lodging/restaurant (KPHA Conference)
4/23/2008	Executive West Hotel	Louisville, KY	\$183.00	travel - lodging/restaurant (KPHA Conference)
5/3/2008	Heirloom Restaurant	Midway, KY	\$347.21	restaurant
5/10/2008	Hooters	Louisville, KY	\$61.04	restaurant
5/12/2008	Howl at the Moon	Louisville, KY	\$343.00	Bar
5/12/2008	Hyatt Hotels	Louisville, KY	\$47.75	travel - lodging/restaurant
5/12/2008	Hyatt Hotels	Louisville, KY	\$48.28	travel - lodging/restaurant
5/12/2008	Maker's Mark Bourbon House & Lounge	Louisville, KY	\$700.46	restaurant
5/21/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$110.50	entertainment - tickets
5/21/2008	Waterfront Bar & Grill	Louisville, KY	\$51.93	restaurant
5/22/2008	Outback Steakhouse	George, UT	\$85.34	restaurant
5/22/2008	Zion National Park - South	Springdale, UT	\$25.00	Unknown
5/23/2008	Hooters Casino Hotel	Las Vegas, NV	\$150.91	travel - lodging/restaurant

**CY2008 KACo President  
Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/23/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$39.90	entertainment - tickets
5/23/2008	Hooters Casino Hotel - Night Owl Showroom	Las Vegas, NV	\$64.00	entertainment - tickets
5/23/2008	Hooters Casino Hotel - Porch Dogs	Las Vegas, NV	\$63.30	restaurant
5/23/2008	Yama Sushi	Las Vegas, NV	\$127.05	restaurant
5/24/2008	Hertz Rent-A-Car	Las Vegas, NV	\$289.14	travel - transportation
5/24/2008	Jose Cuervo Tequileria	Las Vegas, NV (airport)	\$25.45	restaurant
5/24/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$36.00	travel - parking
5/25/2008	Oak Street Beach Café	Chicago, IL	\$14.82	restaurant
5/26/2008	Hooters Casino Hotel	Las Vegas, NV	\$8.19	travel - lodging/restaurant (less credit on 5/28)
5/27/2008	Dragon Bar and Grill	Frankfort, KY	\$139.44	restaurant
5/29/2008	Serafini	Frankfort, KY	\$40.50	restaurant
5/30/2008	Longhorn Steakhouse	Frankfort, KY	\$144.90	restaurant
6/1/2008	Dragon Bar and Grill	Frankfort, KY	\$124.13	restaurant
6/4/2008	Sergios	Shelbyville, KY	\$88.81	restaurant
6/13/2008	Dragon Bar and Grill	Frankfort, KY	\$116.37	restaurant
6/21/2008	Brickyard Sports Bar & Grill	Louisville, KY	\$57.25	restaurant
6/22/2008	O' Charley's	Louisville, KY	\$22.00	restaurant
6/25/2008	Buffalo Wild Wings	Louisville, KY	\$33.01	restaurant
6/25/2008	Rose's Pub	Frankfort, KY	\$119.25	restaurant
6/26/2008	Serafini	Frankfort, KY	\$98.18	restaurant
7/3/2008	Rose's Pub	Frankfort, KY	\$126.50	restaurant
7/4/2008	Dragon Bar and Grill	Frankfort, KY	\$64.08	restaurant
7/7/2008	Dragon Bar and Grill	Frankfort, KY	\$79.02	restaurant
7/8/2008	Dragon Bar and Grill	Frankfort, KY	\$166.00	restaurant
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$92.00	restaurant (2008 KCJEA/KMCA Conference)
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$113.14	restaurant (2008 KCJEA/KMCA Conference)
7/11/2008	Executive West Hotel	Louisville, KY	\$21.50	travel - lodging/restaurant
7/11/2008	Executive West Hotel	Louisville, KY	\$44.00	travel - lodging/restaurant
7/11/2008	Executive West Hotel	Louisville, KY	\$55.00	travel - lodging/restaurant
7/11/2008	Raw Sushi Club	Louisville, KY	\$250.46	restaurant
7/11/2008	Yesterday's Restaurant	Lexington, KY	\$39.93	restaurant (2008 KCJEA/KMCA Conference)
7/13/2008	Miller's Pub & Restaurant	Chicago, IL	\$32.55	restaurant
7/13/2008	Miller's Pub & Restaurant	Chicago, IL	\$98.28	restaurant

**CY2008 KACo President  
Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2008	Marriott Hotels	Kansas City, MO	\$26.00	travel - lodging/restaurant (2008 NACo Conference)
7/14/2008	Ted's Montana Grill	Kansas City, MO	\$27.47	restaurant (2008 NACo Conference)
7/15/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$36.00	travel - parking (2008 NACo Conference)
7/15/2008	Marriott Hotels	Kansas City, MO	\$11.78	travel - lodging/restaurant (2008 NACo Conference)
7/18/2008	Dragon Bar and Grill	Frankfort, KY	\$92.39	restaurant
7/21/2008	Buffalo Wild Wings	Louisville, KY	\$48.27	restaurant
7/24/2008	Peak Brothers Bar-B-Que	Waverly, KY	\$76.73	restaurant
7/26/2008	Madison Theater	Covington, KY	\$87.75	entertainment
7/26/2008	Peak Brothers Bar-B-Que	Waverly, KY	\$218.06	restaurant
8/4/2008	Galt House Hotel	Louisville, KY	\$41.76	restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Kroger	Louisville, KY	\$78.60	Unknown
8/6/2008	Valhalla Golf Club Grill	Louisville, KY	\$88.72	restaurant
8/13/2008	Kobe Japanese Steakhouse & Sushi Bar	Shelbyville, KY	\$48.47	restaurant
8/15/2008	Buffalo Wild Wings	Louisville, KY	\$33.23	restaurant
8/15/2008	Jeff Ruby's	Belterra, IN	\$56.25	restaurant
8/15/2008	Jeff Ruby's	Belterra, IN	\$72.50	restaurant
8/16/2008	Belterra Golf Shop Desk	Belterra, IN	\$74.82	travel
8/17/2008	Belterra Hotel Front Desk	Belterra, IN	\$80.97	travel - lodging/restaurant
8/20/2008	Brickyard Sports Bar & Grill	Louisville, KY	\$19.25	restaurant
8/20/2008	Buffalo Wild Wings	Louisville, KY	\$86.35	restaurant
8/21/2008	KT's Restaurant	Louisville, KY	\$35.50	restaurant
8/22/2008	Ducker's Lake Bar & Grill	Frankfort, KY	\$39.00	restaurant
8/22/2008	Fifth Quarter Steakhouse	Louisville, KY	\$111.18	restaurant
8/22/2008	TK'S Pub & Grill	Louisville, KY	\$47.00	restaurant
8/26/2008	Buffalo Wild Wings	Louisville, KY	\$62.28	restaurant
8/29/2008	Scores Sportsbar, Inc	Evansville, IN	\$20.75	entertainment - strip club
9/3/2008	Miller's Pub & Restaurant	Chicago, IL	\$26.38	restaurant
9/3/2008	Miller's Pub & Restaurant	Chicago, IL	\$33.18	restaurant
9/5/2008	Fifth Quarter Steakhouse	Louisville, KY	\$96.89	restaurant
9/5/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$48.00	travel - parking
9/6/2008	Miller's Pub & Restaurant	Chicago, IL	\$26.00	restaurant
9/7/2008	Buffalo Wild Wings	Louisville, KY	\$86.27	restaurant
9/10/2008	Bistro 535	Shelbyville, KY	\$52.91	restaurant
9/16/2008	El Nopal Mexican Cuisine	Louisville, KY	\$35.89	restaurant
9/17/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$193.84	restaurant
9/18/2008	Jefferson Club	Louisville, KY	\$123.94	restaurant
9/18/2008	Jefferson Club	Louisville, KY	\$393.65	restaurant

**CY2008 KACo President  
Credit Card Expenditures With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/18/2008	Levy Golf	Chicago, IL	\$18.00	entertainment
9/18/2008	Levy Golf	Chicago, IL	\$43.00	entertainment
9/21/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$25.67	restaurant
9/23/2008	Buffalo Wild Wings	Louisville, KY	\$61.56	restaurant
9/27/2008	Buffalo Wild Wings	Louisville, KY	\$105.25	restaurant
10/1/2008	Malibu Pub and Grill	Lexington, KY	\$91.00	restaurant
10/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$61.94	restaurant
10/2/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$154.91	restaurant
10/11/2008	Fifth Quarter Steakhouse	Louisville, KY	\$50.85	restaurant
10/12/2008	Buffalo Wild Wings	Louisville, KY	\$56.91	restaurant
10/16/2008	Serafini	Frankfort, KY	\$63.75	restaurant
10/17/2008	Jefferson Club	Louisville, KY	\$125.96	restaurant (2008 KLC Conference)
10/21/2008	5 O'clock Charlies	Louisville, KY	\$84.57	restaurant
10/22/2008	Shogun Japanese Steak House	Louisville, KY	\$106.92	restaurant
10/23/2008	5 O'clock Charlies	Louisville, KY	\$79.13	restaurant
10/24/2008	Thoroughbred Club of America	Lexington, KY	\$41.00	Unknown
10/28/2008	Double Dukes Saloon	Henderson, KY	\$20.00	Bar
10/28/2008	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$169.72	restaurant
10/30/2008	Amerigo 105	Louisville, KY	\$32.79	restaurant
11/1/2008	Belterra Aqua Grill	Belterra, IN	\$171.25	restaurant
11/2/2008	Belterra Hotel Front Desk	Belterra, IN	\$8.50	travel - lodging/restaurant
11/2/2008	Buffalo Wild Wings	Louisville, KY	\$39.98	restaurant
11/5/2008	Buffalo Wild Wings	Louisville, KY	\$41.21	restaurant
11/7/2008	Beaumont Inn	Harrodsburg, KY	\$81.52	restaurant
11/10/2008	Hooters	Louisville, KY	\$54.65	restaurant
11/12/2008	Kettle Creek	Mount Washington, KY	\$48.05	restaurant
11/18/2008	Wildcat Liquor	Lexington, KY	\$285.09	liquor store (2008 KACo Conference)
11/21/2008	Yesterday's Restaurant	Lexington, KY	\$161.50	restaurant (2008 KACo Conference)
11/22/2008	Hyatt Regency	Lexington, KY	\$45.00	travel - lodging/restaurant (2008 KACo Conference)
12/2/2008	MCO Enterprises LLC (Commissary Sbarro)	Orlando, FL (airport)	\$120.96	restaurant (SAWCA Conference)
12/4/2008	Tiburón Golf Club	Naples, FL	\$27.56	entertainment/restaurant - unknown (SAWCA Conference)
12/6/2008	Buffalo Wild Wings	Louisville, KY	\$35.00	restaurant (SAWCA Conference)
12/8/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$45.00	travel - parking (SAWCA Conference)

**CY2008 KACo President**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/10/2008	O' Charley's	Louisville, KY	\$25.64	restaurant
12/10/2008	Rose's Pub	Frankfort, KY	\$34.00	restaurant
12/15/2008	Buffalo Wild Wings	Louisville, KY	\$51.85	restaurant
12/17/2008	Malibu Pub and Grill	Lexington, KY	\$31.50	restaurant (2008 December Board Meetings & Holiday Dinner)
12/18/2008	5 O'clock Charlies	Louisville, KY	\$18.00	restaurant
12/18/2008	Malibu Pub and Grill	Lexington, KY	\$77.75	restaurant
12/18/2008	TK'S Pub & Grill	Louisville, KY	\$37.00	restaurant
12/19/2008	Shogun Japanese Steak House	Louisville, KY	\$187.00	restaurant
12/22/2008	Buffalo Wild Wings	Louisville, KY	\$44.77	restaurant
12/27/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$172.63	restaurant
1/6/2009	Delta Air Lines	Louisville, KY	\$15.00	travel - transportation - fee (2009 NCCAE Meeting)
1/8/2009	Marriott Hotels	Washington, DC	\$117.30	travel - lodging/restaurant (2009 NCCAE Meeting)
1/9/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$36.00	travel - parking (2009 NCCAE Meeting)
<b>Total</b>	<b>183 transactions</b>		<b>\$16,885.65</b>	

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

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**CY2008 KACo President**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				





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**CY2007 KACo President****Appendix 8****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

**CY2007 KACo President**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2007	HMS Host	Louisville, KY (airport)	\$23.99	restaurant (2007 NACo Annual Conference)
7/14/2007	Smokey Bones Bar & Fire Grill	Woodbridge, VA	\$82.63	restaurant (2007 NACo Annual Conference)
7/15/2007	FAS Mart 40	Richmond, VA	\$43.49	gas station (2007 NACo Annual Conference)
7/16/2007	5th & Broad VA	Virginia	\$15.00	unknown (2007 NACo Annual Conference)
7/16/2007	5th & Broad VA	Virginia	\$15.00	unknown (2007 NACo Annual Conference)
7/17/2007	Chevron	Laurel, MD	\$62.50	gas station (2007 NACo Annual Conference)
7/17/2007	Regional Airport Authority	Louisville, KY (airport)	\$48.00	travel - parking (2007 NACo Annual Conference)
7/17/2007	5th & Broad VA	Virginia	\$15.00	unknown (2007 NACo Annual Conference)
7/17/2007	Avis Rent A Car	Unknown	\$654.14	travel - transportation (2007 NACo Annual Conference)
8/30/2007	Galt House Hotel	Louisville, KY	\$131.11	travel - lodging/restaurant (2007 Governor's Local Issues Conference)
11/27/2007	deSha's	Lexington, KY	\$36.54	restaurant (2007 KACo Conference)
11/27/2007	deSha's	Lexington, KY	\$345.51	restaurant (2007 KACo Conference)
<b>Total</b>	<b>12 transactions</b>		<b>\$1,472.91</b>	

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**CY2007 KACo President****Appendix 8****Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

**CY2007 KACo President  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/28/2007	Arby's	Lexington, KY	\$3.90	restaurant - (2007 KACo Conference)
11/29/2007	Arby's	Lexington, KY	\$3.90	restaurant - (2007 KACo Conference)
11/30/2007	Frisch's	Unknown	\$18.42	restaurant - (2007 KACo Conference)
11/28/2007	Unknown	Lexington, KY	\$11.18	restaurant - "drinks" (2007 KACo Conference)
11/27/2007- 11/30/2007	Unknown	Lexington, KY	\$9.00	tips (2007 KACo Conference)
<b>Total</b>	<b>5 transactions</b>		<b>\$46.40</b>	

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**CY2006 KACo President****Appendix 9****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

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**CY2006 KACo President**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 9**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				

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**CY2006 KACo President**  
**Reimbursements With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

**Appendix 9**

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
No such expenditures were noted.				



**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/6/2006	Applebee's	Maysville, KY	\$124.25	restaurant - receipt not itemized (training)
7/6/2006	Picasso's Bistro	Somerset, KY	\$31.24	restaurant - receipt not itemized (training)
7/6/2006	Ruby Tuesday	Cold Spring, KY	\$33.73	restaurant - receipt not itemized (county visit)
7/6/2006	Shell Oil	Maysville, KY	\$1.49	gas station - receipt not itemized (training)
7/7/2006	Buckner's Grill and Bar	Corbin, KY	\$18.12	restaurant - receipt not itemized (county visit)
7/11/2006	Fuji Japanese Steak House	Louisville, KY	\$60.40	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
7/12/2006	Casino Aztar - Cavanaugh's	Evansville, IN	\$105.93	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
7/12/2006	Casino Aztar - Cavanaugh's	Evansville, IN	\$313.75	restaurant - receipt not itemized (meal with 2 officials, their spouses, vendor, & staff member) (2006 KCJEA/KMCA Conference)
7/15/2006	Firefresh BBQ	Louisville, KY	\$7.09	restaurant - receipt not itemized (2006 KCJEA/KMCA Conference)
7/20/2006	Best Western Hotels	Frankfort, KY	\$77.17	travel - lodging (training)
7/20/2006	PF Chang's	Louisville, KY	\$35.05	restaurant - receipt not itemized (traveling; training)
7/21/2006	Thai Smile	Frankfort, KY	\$38.65	restaurant - receipt not itemized (meal with coworkers)
7/24/2006	Lakeside Pizza & Pub	Burnside, KY	\$11.62	restaurant - receipt not itemized (traveling; training)
7/26/2006	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$150.00	travel - lodging/restaurant - receipt not itemized (training)
7/31/2006	Denny's Restaurant	Dale, IN	\$19.17	restaurant - receipt not itemized (county visit)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/2/2006	Fourth Street Live	Louisville, KY	\$82.03	restaurant - receipt not itemized (2006 SLC Conference)
8/2/2006	Red Lobster	Bowling Green, KY	\$23.08	restaurant - Food/bev, alcohol (\$5.50 alcohol) (county visit; traveling)
8/3/2006	Claudia Sanders Dinner House	Shelbyville, KY	\$33.00	restaurant - receipt not itemized
8/3/2006	Hard Rock Café	Louisville, KY	\$26.50	restaurant - receipt not itemized
8/4/2006	Holiday Inn	Bowling Green, KY	\$93.45	travel - lodging
8/5/2006	Miller's Pub & Restaurant	Chicago, IL	\$185.20	restaurant - receipt not itemized (2006 NACo Conference)
8/8/2006	Beef N' Brandy	Chicago, IL	\$31.83	restaurant - receipt not itemized (2006 NACo Conference)
8/8/2006	FedEx Kinko's	Louisville, KY	\$462.50	miscellaneous - Fliers
8/8/2006	Giordano's	Chicago, IL	\$24.73	restaurant - food/bev, alcohol (\$7.90 alcohol) (2006 NACo Conference)
8/8/2006	Grill Room	Chicago, IL	\$601.36	restaurant - receipt not itemized (1 official & 3 employees) (2006 NACo Conference)
8/8/2006	Harry Caray's	Chicago, IL	\$34.21	restaurant - receipt not itemized (2006 NACo Conference)
8/9/2006	Hilton Hotels	Chicago, IL	\$633.33	travel - lodging/restaurant - receipt not itemized (2006 NACo Conference)
8/10/2006	Hilton Hotels	Chicago, IL	\$62.92	restaurant - receipt not itemized (2006 NACo Conference)
8/10/2006	Hilton Hotels	Chicago, IL	\$865.03	travel - lodging, food/bev (2006 NACo Conference)
8/10/2006	Steak 'n Shake	Frankfort, KY	\$26.47	restaurant - food/bev
8/14/2006	Sonny's Real Pit BBQ	Richmond, KY	\$22.00	restaurant - receipt not itemized (training)
8/18/2006	Stone Hearth Restaurant	Elizabethtown, KY	\$97.51	restaurant - receipt not itemized (training)
8/18/2006	Texas Outlaw BBQ	Elizabethtown, KY	\$61.07	restaurant - receipt not itemized (training)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/19/2006	TGI Friday's	Lexington, KY	\$14.99	restaurant - receipt not itemized (training)
8/21/2006	Outback Steakhouse	Bowling Green, KY	\$93.89	restaurant - receipt not itemized (training)
8/22/2006	Rafferty's Restaurant	Bowling Green, KY	\$47.62	restaurant - receipt not itemized (training)
8/23/2006	Great American Donut Shop	Bowling Green, KY	\$5.24	restaurant - receipt not itemized (training)
8/23/2006	Picasso's Bistro	Somerset, KY	\$17.11	restaurant - receipt not itemized (training)
8/25/2006	Applebee's	Frankfort, KY	\$30.15	restaurant - receipt not itemized (training)
8/25/2006	Best Western Hotels	Frankfort, KY	\$174.18	travel - lodging (staff meeting)
8/30/2006	Cingular	Unknown	\$74.19	Technology - cell phones
8/31/2006	Cozomel on Main	Versailles, KY	\$10.00	restaurant - receipt not itemized
9/5/2006	Hampton Inn	Frankfort, KY	\$83.48	travel - lodging (staff meeting)
9/5/2006	Moonlite Bar BQ Inn	Owensboro, KY	\$96.37	restaurant - receipt not itemized
9/6/2006	Shell Oil	Dale, IN	\$38.28	gas
9/6/2006	Texas Outlaw BBQ	Elizabethtown, KY	\$118.90	restaurant - receipt not itemized (training)
9/7/2006	Ryan's Family Steak House	Elizabethtown, KY	\$38.41	restaurant - receipt not itemized (training)
9/7/2006	Stone Hearth Restaurant	Elizabethtown, KY	\$107.42	restaurant - receipt not itemized (training)
9/11/2006	Los Portales	Murray, KY	\$14.13	restaurant - receipt not itemized (training)
9/12/2006	Oasis Southwest Grill	Kuttawa, KY	\$228.34	restaurant - receipt not itemized (Ky Labor Management Conference; meal with official & spouse)
9/12/2006	Subway	Versailles, KY	\$4.96	restaurant - receipt not itemized (training)
9/13/2006	BC Pizza	Stanford, KY	\$9.26	restaurant - receipt not itemized
9/13/2006	Kobe Stonegrill & Sushi House	Lexington, KY	\$30.87	restaurant - receipt not itemized
9/14/2006	Nicholasville Café	Nicholasville, Ky	\$10.37	restaurant - receipt not itemized
9/14/2006	TGI Friday's	Louisville, KY	\$38.29	restaurant - receipt not itemized

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/15/2006	Fazoli's Restaurant	Frankfort, KY	\$23.03	restaurant - food/bev
9/15/2006	Moyer Vineyards, Winery, & Restaurant	Manchester, OH	\$567.14	restaurant - receipt not itemized (county visit)
9/18/2006	Taco Bell	Corydon, IN	\$4.32	restaurant - receipt not itemized (KACo Auction)
9/19/2006	Subway	Winchester, KY	\$7.29	restaurant - receipt not itemized
9/20/2006	Chevron	Frankfort, KY	\$33.81	gas station - receipt not itemized
9/21/2006	Subway	Russell Springs, KY	\$4.85	restaurant - receipt not itemized (county visit)
9/22/2006	Lake Cumberland State Resort Park	Jamestown, KY	\$10.02	travel - lodging/restaurant - receipt not itemized
9/25/2006	Trays Garden #8	Monticello, KY	\$6.65	restaurant - receipt not itemized
9/26/2006	Fuji Japanese Steak House	Louisville, KY	\$23.03	restaurant - receipt not itemized (training)
9/26/2006	Opal's Restaurant	McKee, KY	\$7.18	restaurant - receipt not itemized
9/27/2006	Best Western Hotels	Frankfort, KY	\$66.14	travel - lodging
9/27/2006	Buffalo Wild Wings	Louisville, KY	\$19.83	restaurant - receipt not itemized (training)
9/27/2006	La Pena Mexican Restaurant	Hazard, KY	\$38.47	restaurant - receipt not itemized (training)
9/28/2006	Applebee's	Hazard, KY	\$43.18	restaurant - receipt not itemized (training)
9/28/2006	Max and Erma's Restaurants	Louisville, KY	\$48.53	restaurant - receipt not itemized
9/29/2006	Holiday Inn Express	Frankfort, KY	\$78.98	travel - lodging (training)
10/2/2006	Cozomel on Main	Versailles, KY	\$12.32	restaurant - receipt not itemized (training)
10/2/2006	Papa Johns	Frankfort, KY	\$29.67	restaurant - receipt not itemized (training)
10/4/2006	Chilaguiles Mexican Rest	Columbia, KY	\$15.44	restaurant - receipt not itemized (training)
10/4/2006	China Sea Buffet	Louisville, KY	\$18.44	restaurant - receipt not itemized
10/4/2006	Claudia Sanders Dinner House	Shelbyville, KY	\$91.45	restaurant - receipt not itemized (training)
10/4/2006	Hardee's	Richmond, KY	\$4.65	restaurant - receipt not itemized (training)
10/4/2006	Thai Orchid Café	Lexington, KY	\$32.98	restaurant - receipt not itemized (training)
10/5/2006	Best Western Hotels	Frankfort, KY	\$261.27	travel - lodging (training)

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/5/2006	Corner Café	Louisville, KY	\$29.27	restaurant - receipt not itemized (training)
10/9/2006	Gold Star Chili	Georgetown, KY	\$8.88	restaurant - receipt not itemized (training)
10/10/2006	Cedar Village Restaurant	Irvine, KY	\$8.00	restaurant - receipt not itemized
10/10/2006	Claudia Sanders Dinner House	Shelbyville, KY	\$25.41	restaurant - receipt not itemized
10/10/2006	Domino's Pizza	Maysville, KY	\$12.05	restaurant - receipt not itemized
10/10/2006	Subway	Maysville, KY	\$149.40	restaurant - food/bev (COLI Training)
10/11/2006	Arby's	Pineville, KY	\$5.45	restaurant - receipt not itemized
10/11/2006	China Star	Middlesboro, KY	\$9.96	restaurant - receipt not itemized
10/11/2006	Pilot Travel Center	Simpsonville, KY	\$23.47	gas
10/12/2006	Stoney River Legendary Steaks	Louisville, KY	\$85.40	restaurant - receipt not itemized
10/13/2006	McDonald's	Lexington, KY	\$7.37	restaurant - food/bev
10/13/2006	Peak Brothers Bar-B-Que	Waverly, KY	\$23.29	restaurant - receipt not itemized
10/16/2006	McDonald's	Paris, KY	\$8.96	restaurant - food/bev
10/17/2006	Quiznos Sub Shop	Louisville, KY	\$8.03	restaurant - receipt not itemized
10/18/2006	Longhorn Steakhouse	Frankfort, KY	\$24.64	restaurant - receipt not itemized
10/18/2006	Papa Johns	Frankfort, KY	\$14.49	restaurant - receipt not itemized
10/19/2006	Jay's Sandwich Shop	Harlan, KY	\$11.61	restaurant - receipt not itemized
10/19/2006	TGI Friday's	Lexington, KY	\$12.13	restaurant - receipt not itemized
10/23/2006	Holiday Inn Express	Frankfort, KY	\$110.19	travel - lodging
10/23/2006	Liquor Barn	Louisville, KY	\$33.88	liquor store - food/bev
10/23/2006	O' Charley's	Frankfort, KY	\$22.61	restaurant - receipt not itemized
10/23/2006	Sonic Drive-In	Stanford, KY	\$5.90	restaurant - food/bev
10/23/2006	Sonic Drive-In	Stanford, KY	\$5.90	restaurant - receipt not itemized
10/24/2006	Cracker Barrel	Danville, KY	\$15.21	restaurant - food/bev
10/24/2006	Papa Johns	Frankfort, KY	\$20.66	restaurant - receipt not itemized

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/25/2006	Shoney's	Danville, KY	\$8.99	restaurant - receipt not itemized
10/27/2006	Subway	Cynthiana, KY	\$6.76	restaurant - food/bev
10/31/2006	Applebee's	Winchester, KY	\$10.90	restaurant - receipt not itemized
11/1/2006	Howl at the Moon	Louisville, KY	\$25.00	Bar - receipt not itemized
11/2/2006	Thai Orchid Café	Lexington, KY	\$10.96	restaurant - receipt not itemized
11/3/2006	Kobe Stonegrill & Sushi House	Lexington, KY	\$29.87	restaurant - receipt not itemized
11/9/2006	Cattleman's Roadhouse	Shelbyville, KY	\$72.41	restaurant - receipt not itemized
11/10/2006	Best Western Hotels	Frankfort, KY	\$132.28	travel - lodging
11/13/2006	Giuseppe's Ristorante Italiano	Lexington, KY	\$26.16	restaurant - receipt not itemized
11/13/2006	Waffle House	Nicholasville, KY	\$31.75	restaurant - receipt not itemized
11/14/2006	Del Frisco's	Louisville, KY	\$263.69	restaurant - receipt not itemized
11/14/2006	Galt House Hotel	Louisville, KY	\$41.15	travel - lodging, food/bev - receipt not itemized
11/14/2006	Shah's Mongolian Grill & Korean Cuisine	Louisville, KY	\$32.23	restaurant - receipt not itemized
11/15/2006	Galt House Hotel	Louisville, KY	\$31.78	travel - lodging, food/bev - receipt not itemized
11/15/2006	Jeff Ruby's	Louisville, KY	\$13.66	restaurant - receipt not itemized
11/15/2006	Jeff Ruby's	Louisville, KY	\$21.49	restaurant - receipt not itemized
11/22/2006	Beef O' Brady's	Danville, KY	\$11.65	restaurant - receipt not itemized
11/22/2006	Thornton's	Louisville, KY	\$30.26	gas
11/27/2006	Wendy's	Irvine, KY	\$6.43	restaurant - receipt not itemized
11/28/2006	Cracker Barrel	Lexington, KY	\$23.35	restaurant - food/bev
11/29/2006	Majestic Family Restaurant	Mayfield, KY	\$18.31	restaurant - food/bev
11/29/2006	Ponderosa Steakhouse	Benton, KY	\$9.20	restaurant - food/bev
11/30/2006	Super 8	Mayfield, KY	\$47.29	travel - lodging
11/30/2006	Thai Smile	Frankfort, KY	\$66.03	restaurant - receipt not itemized
12/4/2006	Cracker Barrel	Madisonville, KY	\$10.22	restaurant - receipt not itemized
12/5/2006	Best Western Hotels	Frankfort, KY	\$62.40	travel - lodging

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/5/2006	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,152.68	restaurant - receipt not itemized (meal with vendor)
12/6/2006	Wicks Pizza Parlor & Pub	Louisville, KY	\$97.02	restaurant - receipt not itemized
12/7/2006	Café Magnolia	Louisville, KY	\$42.73	restaurant - food/bev (Training)
12/7/2006	Good Spirits Liquors	Louisville, KY	\$216.92	liquor store - alcohol - receipt not itemized (hospitality suite)
12/9/2006	O' Charley's	Frankfort, KY	\$16.49	restaurant - receipt not itemized (training)
12/10/2006	Executive West Hotel	Louisville, KY	\$244.85	travel - lodging/restaurant - receipt not itemized (training)
12/11/2006	Dale Hollow State Resort Park	Burkesville, KY	\$13.55	unknown - receipt not itemized
12/11/2006	Subway	Williamsburg, KY	\$7.94	restaurant - receipt not itemized
12/12/2006	Lee's Famous Recipe Chicken	Greensburg, KY	\$6.42	restaurant - receipt not itemized
12/13/2006	Applebee's	Louisville, KY	\$19.62	restaurant - receipt not itemized
12/13/2006	Sal's Italian Chophouse	Lexington, KY	\$12.49	restaurant - receipt not itemized
12/13/2006	TGI Friday's	Lexington, KY	\$15.34	restaurant - receipt not itemized
12/15/2006	Shogun Japanese Steak House	Louisville, KY	\$24.56	restaurant - receipt not itemized
12/19/2006	Red Lobster	Bowling Green, KY	\$50.00	gifts - Gift card
12/19/2006	TGI Friday's	Bowling Green, KY	\$27.02	restaurant - food/bev
12/20/2006	Casa Fiesta	Richmond, KY	\$19.20	restaurant - receipt not itemized
12/20/2006	Holiday Inn Express	Madisonville, KY	\$78.39	travel - lodging
12/21/2006	Big Boy	Frankfort, KY	\$16.24	restaurant - food/bev
12/22/2006	Hampton Inn	Frankfort, KY	\$83.48	travel - lodging
1/2/2007	Applebee's	Frankfort, KY	\$50.34	restaurant - receipt not itemized
1/3/2007	Chili's Bar & Grill	Frankfort, KY	\$38.17	restaurant - receipt not itemized
1/4/2007	Rally's	Richmond, KY	\$10.26	restaurant - receipt not itemized
1/5/2007	Applebee's	Richmond, KY	\$12.84	restaurant - food/bev
1/6/2007	Ted's Road House	Winchester, KY	\$14.31	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/7/2007	China Star	Middlesboro, KY	\$12.52	restaurant - receipt not itemized
1/8/2007	Buckner's Grill & Bar	Corbin, KY	\$13.96	restaurant - receipt not itemized
1/9/2007	Picasso's Bistro	Somerset, KY	\$38.55	restaurant - receipt not itemized
1/9/2007	Reno's Roadhouse	Prestonsburg, KY	\$68.28	restaurant - Food/bev, alcohol (\$5.70 alcohol) (county visit; traveling)
1/10/2007	Carriage House Hotel (Ramada Inn)	Paintsville, KY	\$124.17	travel - lodging, long distance phone
1/11/2007	Wendy's	Richmond, KY	\$5.90	restaurant - receipt not itemized
1/12/2007	Lakeside Pizza & Pub	Burnside, KY	\$15.07	restaurant - receipt not itemized
1/12/2007	Subway	Prestonsburg, KY	\$5.71	restaurant - receipt not itemized
1/17/2007	Longhorn Steakhouse	Frankfort, KY	\$100.00	restaurant - receipt not itemized
1/17/2007	Longhorn Steakhouse	Frankfort, KY	\$174.73	restaurant - food/bev
1/17/2007	Stanton Food Court	Stanton, KY	\$5.87	restaurant - food/bev
1/18/2007	Dairy Queen	Hazard, KY	\$4.32	restaurant - food/bev
1/18/2007	Frisch's Big Boy	Frankfort, KY	\$37.48	restaurant - receipt not itemized
1/18/2007	Hazard Hotel	Hazard, KY	\$63.46	travel - lodging
1/18/2007	Johnny Carino's Italian Restaurant	Frankfort, Ky	\$17.83	restaurant - receipt not itemized
1/18/2007	Johnny Carino's Italian Restaurant	Frankfort, Ky	\$116.13	restaurant - receipt not itemized
1/18/2007	Longhorn Steakhouse	Frankfort, KY	\$704.57	restaurant - receipt not itemized (training)
1/18/2007	Max and Erma's Restaurants	Lexington, KY	\$19.50	restaurant - receipt not itemized
1/18/2007	O' Charley's	Frankfort, KY	\$84.12	restaurant - receipt not itemized
1/18/2007	O' Charley's	Frankfort, KY	\$104.79	restaurant - receipt not itemized
1/22/2007	Bob Evans Restaurant	Indianapolis, IN	\$44.40	restaurant - receipt not itemized
1/22/2007	Shula's Steak House	Itasca, IL	\$84.14	restaurant - receipt not itemized
1/22/2007	Shula's Steak House	Itasca, IL	\$84.30	restaurant - receipt not itemized



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July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/22/2007	Shula's Steak House	Itasca, IL	\$78.32	restaurant - receipt not itemized
1/23/2007	Claudia Sanders Dinner House	Shelbyville, KY	\$22.23	restaurant - receipt not itemized
1/24/2007	O' Charley's	Frankfort, KY	\$79.45	restaurant - receipt not itemized
1/25/2007	O' Charley's	Frankfort, KY	\$24.46	restaurant - receipt not itemized
1/29/2007	Moonlite Bar BQ Inn	Owensboro, KY	\$104.38	restaurant - receipt not itemized
1/29/2007	Wendy's	Kuttawa, KY	\$5.39	restaurant - food/bev
1/29/2007	Wendy's	Kuttawa, KY	\$6.46	restaurant - food/bev
1/31/2007	Marriott Hotels	Lexington, KY	\$60.92	restaurant - receipt not itemized
2/1/2007	Giuseppe's Ristorante Italiano	Lexington, KY	\$164.66	restaurant - receipt not itemized
2/5/2007	Max and Erma's Restaurants	Lexington, KY	\$13.29	restaurant - receipt not itemized
2/5/2007	O' Charley's	Frankfort, KY	\$59.44	restaurant - receipt not itemized
2/6/2007	Longhorn Steakhouse	Frankfort, KY	\$129.20	restaurant - receipt not itemized
2/7/2007	Thai Smile	Frankfort, KY	\$52.75	restaurant - receipt not itemized
2/12/2007	China Star	Middlesboro, KY	\$16.20	restaurant - receipt not itemized
2/12/2007	O' Malley's Eatery & Pub	Corbin, KY	\$14.90	restaurant - receipt not itemized
2/13/2007	Tuscany Gardens	Corbin, KY	\$38.57	restaurant - receipt not itemized
2/14/2007	Sonic Drive-In	Lawrenceburg, KY	\$6.12	restaurant - receipt not itemized
2/15/2007	Cracker Barrel	Calvert City, KY	\$89.52	restaurant - food/bev (KACo Insurance Forum)
2/15/2007	Reno's Roadhouse	Somerset, KY	\$26.80	restaurant - receipt not itemized
2/16/2007	Hardee's	Mount Vernon, KY	\$6.35	restaurant - receipt not itemized
2/20/2007	Best Western Hotels	Frankfort, KY	\$62.40	travel - lodging
2/21/2007	Applebee's	Frankfort, KY	\$47.58	restaurant - receipt not itemized
2/23/2007	Logan's Roadhouse	Louisville, KY	\$56.66	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/26/2007	Bonefish Grill	Louisville, KY	\$164.18	restaurant - receipt not itemized
2/26/2007	Longhorn Steakhouse	Frankfort, KY	\$79.63	restaurant - receipt not itemized
2/26/2007	Serafini	Frankfort, KY	\$295.12	restaurant - receipt not itemized
3/2/2007	Thai Smile	Frankfort, KY	\$46.59	restaurant - receipt not itemized
3/5/2007	Antonio's Restaurant	Key West, FL	\$132.80	restaurant - food/bev, alcohol (1 alcoholic drink)
3/5/2007	Biancke's Restaurant	Cynthiana, KY	\$10.67	restaurant - receipt not itemized
3/5/2007	Red Lobster	Bowling Green, KY	\$18.89	restaurant - receipt not itemized
3/6/2007	Blue Heaven Restaurant	Key West, FL	\$214.79	restaurant - receipt not itemized
3/6/2007	Rafferty's Restaurant	Bowling Green, KY	\$16.22	restaurant - receipt not itemized
3/8/2007	Applebee's	Danville, KY	\$18.13	restaurant - receipt not itemized
3/8/2007	Casa Marina Resort Key West	Key West, FL	\$1,434.65	travel - lodging, food/bev
3/8/2007	Holiday Inn	Bowling Green, KY	\$179.15	travel - lodging, food/bev
3/9/2007	Arby's	Pineville, KY	\$9.03	restaurant - receipt not itemized
3/9/2007	Papa Johns	Frankfort, KY	\$95.32	restaurant - receipt not itemized
3/9/2007	Picasso's Bistro	Somerset, KY	\$25.46	restaurant - receipt not itemized
3/12/2007	Casa Marina Bar & Grill	Key West, FL	\$61.06	restaurant - food/bev
3/12/2007	Cedar Village Restaurant	Irvine, KY	\$10.00	restaurant - receipt not itemized
3/12/2007	China Buffet	Mayfield, KY	\$10.86	restaurant - food/bev
3/12/2007	Dairy Queen	Mayfield, KY	\$4.87	restaurant - food/bev
3/12/2007	Raceway	Mayfield, KY	\$21.02	gas
3/13/2007	Arby's	Beaver Dam, KY	\$6.56	restaurant - food/bev
3/13/2007	Days Inn	Mayfield, KY	\$51.54	travel - lodging
3/13/2007	O' Malley's Eatery & Pub	Corbin, KY	\$23.19	restaurant - receipt not itemized
3/14/2007	Applebee's	Frankfort, KY	\$47.58	restaurant - receipt not itemized
3/16/2007	El Rio Grande	Frankfort, KY	\$45.39	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/19/2007	Chili's Bar & Grill	Frankfort, KY	\$38.39	restaurant - receipt not itemized
3/20/2007	Concord Custom Cleaners	Frankfort, KY	\$14.50	miscellaneous - cleaning - receipt not itemized (tablecloth)
3/22/2007	Lake Cumberland State Resort Park	Jamestown, KY	\$12.67	restaurant - food/bev
3/23/2007	Thai Smile	Frankfort, KY	\$46.47	restaurant - receipt not itemized
3/26/2007	Magic Wok	Campbellsville, KY	\$14.31	restaurant - receipt not itemized
3/26/2007	Subway	Stanford, KY	\$5.93	restaurant - receipt not itemized
3/27/2007	Bright Leaf Golf Resort - 19th Hole Restaurant	Harrodsburg, KY	\$9.49	restaurant - receipt not itemized
3/27/2007	Rookie's Bar & Grill	Harrodsburg, KY	\$10.75	restaurant - receipt not itemized
3/27/2007	Wendy's	Fulton, KY	\$6.08	restaurant - receipt not itemized
3/29/2007	Executive West Hotel	Louisville, KY	\$50.00	miscellaneous - conference bar shelf rental (2007 KPHA Conference)
3/29/2007	Subway	Pineville, KY	\$4.99	restaurant - receipt not itemized
3/30/2007	Moonlite Bar BQ Inn	Owensboro, KY	\$25.34	restaurant - receipt not itemized
4/2/2007	Chili's Bar & Grill	Frankfort, KY	\$36.59	restaurant - receipt not itemized
4/3/2007	Longhorn Steakhouse	Frankfort, KY	\$35.83	restaurant - receipt not itemized
4/4/2007	Longhorn Steakhouse	Frankfort, KY	\$34.46	restaurant - receipt not itemized
4/4/2007	Rivers Edge Restaurant	Carrollton, KY	\$71.04	restaurant - receipt not itemized
4/8/2007	Arby's	Barbourville, KY	\$5.05	restaurant - food/bev
4/11/2007	Cracker Barrel	Bowling Green, KY	\$16.00	restaurant - food/bev
4/13/2007	Holiday Inn	Bowling Green, KY	\$93.45	travel - lodging
4/13/2007	Howl at the Moon	Louisville, KY	\$72.50	Bar - receipt not itemized (2007 KCJEA/KMCA Conference)
4/13/2007	Jeff Ruby's	Louisville, KY	\$142.43	restaurant - receipt not itemized
4/13/2007	Liquor Barn	Louisville, KY	\$587.03	liquor store - alcohol (2007 KMCA Spring Meeting)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/14/2007	Fourth Street Live	Louisville, KY	\$26.00	restaurant - receipt not itemized
4/16/2007	Domino's Pizza	Drafensville, KY	\$33.26	restaurant - receipt not itemized
4/16/2007	Red Lobster	Paducah, KY	\$18.90	restaurant - receipt not itemized
4/16/2007	Subway	Hardinsburg, KY	\$8.58	restaurant - receipt not itemized
4/18/2007	Ruby Tuesday	Elizabethtown, KY	\$20.63	restaurant - receipt not itemized
4/19/2007	Cracker Barrel	Elizabethtown, KY	\$11.73	restaurant - food/bev
4/19/2007	Office Depot	Richmond, KY	\$23.08	miscellaneous - NO RECEIPT (county visit)
4/20/2007	TGI Friday's	Louisville, KY	\$47.00	restaurant - receipt not itemized
4/23/2007	Executive Inn - Empire Bar	Louisville, KY	\$9.50	restaurant - receipt not itemized
4/23/2007	Executive Inn - Empire Grill	Louisville, KY	\$30.69	restaurant - receipt not itemized
4/23/2007	TGI Friday's	Louisville, KY	\$18.03	restaurant - receipt not itemized
4/24/2007	Cardinal Inn	Louisville, KY	\$15.37	unknown - receipt not itemized
4/24/2007	Galt House Hotel	Louisville, KY	\$32.72	travel - lodging - room service (training)
4/24/2007	Liquor Barn	Louisville, KY	\$244.43	liquor store - alcohol (KIA to reimburse) (2007 Coroners Annual Meeting)
4/25/2007	Howl at the Moon	Louisville, KY	\$80.00	Bar - receipt not itemized (2007 KY Coroners Meeting)
4/25/2007	Liquor Barn	Louisville, KY	\$691.23	liquor store - alcohol, food/bev (KIA to reimburse) (2007 Coroners Annual Meeting)
4/25/2007	TGI Friday's	Louisville, KY	\$417.67	restaurant - receipt not itemized (2007 KY Coronors Conference)
4/27/2007	Creative Stitches	Frankfort, KY	\$172.00	miscellaneous - screenprinting etc - receipt not itemized
4/27/2007	Holiday Inn - Winner's Circle Restaurant	Louisville, KY	\$83.63	restaurant - receipt not itemized
4/27/2007	Marriott Hotels	Lexington, KY	\$15.90	travel - lodging/restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/27/2007	Marriott Hotels	Lexington, KY	\$19.08	travel - lodging/restaurant - receipt not itemized
4/27/2007	Nord's Bakery	Louisville, KY	\$18.00	food/bev - receipt not itemized (training)
4/27/2007	O' Malley's Pub	London, KY	\$11.10	restaurant - receipt not itemized
4/28/2007	Acme Oyster House	New Orleans, LA	\$44.30	restaurant - receipt not itemized
4/28/2007	Creative Host Services - Bluegrass Airport	Lexington, KY (airport)	\$28.12	restaurant - receipt not itemized
4/29/2007	La Bayou	New Orleans, LA	\$28.58	restaurant - receipt not itemized
4/30/2007	Applebee's	Richmond, KY	\$13.12	restaurant - receipt not itemized
4/30/2007	Longhorn Steakhouse	Frankfort, KY	\$29.98	restaurant - receipt not itemized
5/1/2007	Kentucky Dam Village State Resort Park - Harbor Lights Restaurant	Gilbertsville, KY	\$17.31	restaurant - receipt not itemized
5/1/2007	McDonald's	Frankfort, KY	\$7.53	restaurant - food/bev
5/1/2007	Nola Restaurant	New Orleans, LA	\$216.26	restaurant - receipt not itemized
5/1/2007	Subway	Taylorsville, KY	\$7.94	restaurant - food/bev
5/2/2007	Kentucky Dam Village State Resort Park - Harbor Lights Restaurant	Gilbertsville, KY	\$9.11	restaurant - receipt not itemized
5/2/2007	Stone Hearth Restaurant	Elizabethtown, KY	\$38.19	restaurant - receipt not itemized
5/3/2007	Café Fleur De Lis	New Orleans, LA	\$26.97	restaurant - receipt not itemized (RIMS Meeting)
5/3/2007	McAlister's Deli	Louisville, KY	\$10.63	restaurant - receipt not itemized
5/3/2007	New Orleans Int'L Airport	Kenner, LA	\$19.03	unknown - Receipt not itemized
5/3/2007	Samuel Adams Brewhouse	Atlanta, GA (airport)	\$23.48	restaurant - receipt not itemized (RIMS Meeting)
5/4/2007	Crowne Plaza Hotel	New Orleans, LA	\$1,081.92	travel - lodging, food/bev
5/4/2007	Crowne Plaza Hotel	New Orleans, LA	\$1,138.58	travel - lodging, food/bev, internet (\$79.03 food/bev)
5/4/2007	Hardee's	Williamsburg, KY	\$4.78	restaurant - receipt not itemized
5/7/2007	Applebee's	Frankfort, KY	\$22.53	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/8/2007	Gold Star Chili	Lexington, KY	\$8.77	restaurant - receipt not itemized
5/8/2007	Wendy's	Richmond, KY	\$6.24	restaurant - receipt not itemized
5/10/2007	Galt House Hotel	Louisville, KY	\$32.34	travel - lodging, food/bev - receipt not itemized
5/10/2007	Subway	Carrollton, KY	\$7.28	restaurant - receipt not itemized
5/10/2007	Tumbleweed Southwest Grill	Florence, KY	\$19.99	restaurant - receipt not itemized
5/11/2007	Arandas Mexican Restaurant	Frankfort, KY	\$271.41	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
5/15/2007	Corner Liquor Store	Lexington, KY	\$49.50	liquor store - receipt not itemized (2007 CSCA Annual Meeting)
5/15/2007	McDonald's	Lancaster, KY	\$8.87	restaurant - receipt not legible
5/16/2007	Shopper Village Liquors, Inc.	Lexington, KY	\$47.26	liquor store - alcohol (2007 CSCA Annual Meeting)
5/17/2007	Bonefish Grill	Lexington, KY	\$73.72	restaurant - receipt not itemized
5/21/2007	Arby's	Beaver Dam, KY	\$6.14	restaurant - food/bev
5/21/2007	Wendy's	Kuttawa, KY	\$6.89	restaurant - food/bev
5/23/2007	Burger Queen	Pikeville, KY	\$2.01	restaurant - food/bev
5/23/2007	Burger Queen	Pikeville, KY	\$4.98	restaurant - food/bev
5/23/2007	Dairy Queen	Stanton, KY	\$6.39	restaurant - food/bev
5/23/2007	Long John Silver	Prestonsburg, KY	\$4.68	restaurant - food/bev
5/24/2007	Applebee's	Pikeville, KY	\$22.62	restaurant - receipt not itemized
5/25/2007	Thornton's	Louisville, KY	\$16.35	gas
5/29/2007	Brookshire Inn & Suites	Pikeville, KY	\$62.26	travel - lodging
5/29/2007	Dairy Queen	Stanton, KY	\$5.50	restaurant - food/bev
5/30/2007	Longhorn Steakhouse	Frankfort, KY	\$167.78	restaurant - receipt not itemized
5/30/2007	Olde Mill Restaurant	Russellville, KY	\$29.87	restaurant - receipt not itemized
5/31/2007	Benson Valley Boat Storage	Frankfort, KY	\$46.50	unknown - receipt not itemized
6/3/2007	Arby's	Carrollton, KY	\$5.71	restaurant - food/bev
6/3/2007	Texas Roadhouse	Owensboro, KY	\$259.23	restaurant - food/bev (KY Jailer's Conference)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/4/2007	Red Lobster	Owensboro, KY	\$276.76	restaurant - receipt not itemized (KY Jailer's Conference)
6/5/2007	Casino Aztar - Cavanaugh's	Evansville, IN	\$284.02	restaurant - food/bev (KY Jailer's Conference)
6/5/2007	Peking Chinese Restaurant	Pikeville, KY	\$18.32	restaurant - receipt not itemized
6/5/2007	TGI Friday's	Owensboro, KY	\$29.53	restaurant - receipt not itemized (KY Jailer's Conference)
6/6/2007	Huddle House	Pikeville, KY	\$17.72	restaurant - food/bev
6/6/2007	Landmark Inn	Pikeville, KY	\$61.05	travel - lodging
6/6/2007	Old Hickory Bar B Que	Owensboro, KY	\$70.09	restaurant - receipt not itemized (KY Jailer's Conference)
6/7/2007	Applebee's	Frankfort, KY	\$28.07	restaurant - receipt not itemized
6/7/2007	Chili's Bar & Grill	Frankfort, KY	\$70.10	restaurant - receipt not itemized
6/7/2007	Old Stone Inn	Simpsonville, KY	\$43.50	restaurant - receipt not itemized (Simpsonville Leadership)
6/12/2007	Bristol Bar & Grill Louisville	Louisville, KY	\$14.61	restaurant - receipt not itemized
6/12/2007	KY Artisan Center	Berea, KY	\$11.02	restaurant - receipt not itemized
6/12/2007	Papa Johns	Campbellsville, KY	\$15.24	restaurant - receipt not itemized (Adair County training)
6/15/2007	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$116.69	restaurant - receipt not itemized (Lyon County)
6/15/2007	Kroger Fuel	Louisville, KY	\$27.00	gas
6/18/2007	Toot's Restaurant	Bowling Green, KY	\$17.53	restaurant - receipt not itemized (KY PVA Conference)
6/19/2007	Cracker Barrel	Lexington, KY	\$13.35	restaurant - food/bev
6/19/2007	Martha Jo's	Scottsville, KY	\$29.27	restaurant - receipt not itemized (Allen County Loss Survey)
6/19/2007	Montana Grille	Bowling Green, KY	\$73.36	restaurant - receipt not itemized (Allen County Loss Survey)
6/20/2007	Outback	Crescent Springs, KY	\$28.42	restaurant - receipt not itemized

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/21/2007	Applebee's	Frankfort, KY	\$35.58	restaurant - receipt not itemized
6/21/2007	Kmart	Frankfort, KY	\$10.59	miscellaneous - Picture frame
6/21/2007	Old Stone Inn	Simpsonville, KY	\$105.73	restaurant - receipt not itemized
6/22/2007	Applebee's	Frankfort, KY	\$35.90	restaurant - receipt not itemized
6/25/2007	Huddle House	Scottsville, KY	\$26.08	restaurant - food/bev
6/25/2007	Ponderosa Steakhouse	Central City, KY	\$17.89	restaurant - food/bev
6/26/2007	Arby's	Beaver Dam, KY	\$11.21	restaurant - food/bev
6/26/2007	Cracker Barrel	Cadiz, KY	\$12.43	restaurant - food/bev
6/26/2007	Hardee's	Mayfield, KY	\$3.89	restaurant - food/bev
6/26/2007	Super 8	Mayfield, KY	\$60.49	travel - lodging
6/26/2007	Wendy's	Frankfort, KY	\$6.34	restaurant - receipt not itemized
6/27/2007	Covered Wagon Family Restaurant	Mount Washington, KY	\$19.16	restaurant - receipt not itemized
6/27/2007	Hampton Inn	Hazard, KY	\$78.10	travel - lodging
6/30/2007	Cracker Barrel	Corbin, KY	\$39.14	restaurant - food/bev (Training)
7/3/2007	Mail Boxes Plus	Benton, KY	\$10.68	miscellaneous - copies - receipt not itemized (for county)
7/5/2007	Applebee's	Frankfort, KY	\$83.07	restaurant - food/bev
7/6/2007	Chili's Bar & Grill	Frankfort, KY	\$28.98	restaurant - receipt not itemized
7/9/2007	Miss Ramey's LLC	Frankfort, KY	\$53.89	restaurant - receipt not itemized
7/10/2007	Cliff Hagan's Ribeye	Hazard, KY	\$31.86	restaurant - receipt not itemized
7/10/2007	Thai Smile	Frankfort, KY	\$86.72	restaurant - receipt not itemized
7/10/2007	Yu's Kitchen	Paducah, KY	\$28.26	restaurant - receipt not itemized (KACo Auction)
7/11/2007	Cracker Barrel	Shelbyville, KY	\$22.00	restaurant - food/bev (2007 KCJEA/KMCA Conference)
7/11/2007	Firefresh BBQ	Shelbyville, KY	\$7.41	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/11/2007	Howl at the Moon	Louisville, KY	\$16.25	Bar - receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	Howl at the Moon	Louisville, KY	\$204.00	Bar - receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	Howl at the Moon	Louisville, KY	\$432.00	Bar - receipt not itemized (check signed at 1:47 am) (2007 KCJEA/KMCA Conference; with board member)
7/12/2007	Jeff Ruby's	Louisville, KY	\$17.13	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/12/2007	TGI Fridays	Louisville, KY	\$42.80	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/13/2007	Angels Rockbar	Louisville, KY	\$52.00	Bar - receipt not itemized (check signed at 2:17 am) (2007 KCJEA/KMCA Conference)
7/13/2007	Hard Rock Café	Louisville, KY	\$59.07	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/13/2007	Jeff Ruby's	Louisville, KY	\$167.86	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/14/2007	HMS Host	Cincinnati, OH (airport)	\$13.84	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/14/2007	HMS Host - Fox Sky Box	Charlotte, NC (airport)	\$72.82	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/14/2007	Howl at the Moon	Louisville, KY	\$105.00	Bar - receipt not itemized (check signed at 12:52 am) (2007 KCJEA/KMCA Conference)
7/14/2007	Howl at the Moon	Louisville, KY	\$286.00	Bar - receipt not itemized (check signed at 12:52 am) (2007 KCJEA/KMCA Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2007	Subway	Taylorsville, KY	\$9.53	restaurant - receipt not itemized (2007 KCJEA/KMCA Conference)
7/14/2007	Tobacco Company Restaurant	Richmond, VA	\$48.00	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/14/2007	Tobacco Company Restaurant	Richmond, VA	\$678.52	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/15/2007	Tobacco Company Restaurant	Richmond, VA	\$32.96	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	Aramark EKU Dining Service	Richmond, KY	\$14.50	unknown - receipt not itemized (Sheriffs Training)
7/16/2007	Doo Wop Shop	Frankfort, KY	\$7.84	Miscellaneous - receipt not itemized
7/16/2007	Fiesta Mexico	Campbellsville, KY	\$15.14	restaurant - receipt not itemized (Adair County training)
7/16/2007	Kobe Japanese Steakhouse & Sushi Bar	Richmond, VA	\$169.97	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/16/2007	La Grotta Italian Ristorante	Richmond, VA	\$2,061.37	restaurant - receipt not itemized (2007 NACo Annual Conference; staff & board members)
7/16/2007	Magic Wok	Campbellsville, KY	\$13.25	restaurant - receipt not itemized (Adair County training)
7/16/2007	Starbucks	Frankfort, KY	\$9.02	restaurant - food/bev
7/16/2007	Tobacco Company Restaurant	Richmond, VA	\$133.62	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/17/2007	Magic Wok	Campbellsville, KY	\$13.25	restaurant - receipt not itemized (Adair County training)
7/17/2007	Tobacco Company Restaurant	Richmond, VA	\$103.63	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/17/2007	Tobacco Company Restaurant	Richmond, VA	\$25.81	restaurant - receipt not itemized (2007 NACo Annual Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/18/2007	Pizza Hut	Columbia, KY	\$71.50	restaurant - receipt not itemized (Taylor County training)
7/18/2007	Pizza Hut	Columbia, KY	\$44.05	restaurant - receipt not itemized (Adair County training)
7/18/2007	Richmond International Airport	Richmond, VA (airport)	\$9.87	restaurant - receipt not itemized (2007 NACo Annual Conference)
7/19/2007	Verdi Restaurant & Bar	Bowling Green, KY	\$37.27	restaurant - receipt not itemized
7/23/2007	McDonald's	Lexington, KY	\$11.02	restaurant - food/bev
7/24/2007	Cracker Barrel	Calvert City, KY	\$61.05	restaurant - food/bev
7/24/2007	Domino's Pizza	Draffenville, KY	\$91.32	restaurant - receipt not itemized
7/24/2007	Madisonville Country Club	Madisonville, KY	\$41.85	unknown - Receipt not itemized
7/24/2007	Marathon/Minit Mart 71	Beaver Dam, KY	\$50.10	gas
7/24/2007	White Castle	Louisville, KY	\$6.99	restaurant - receipt not itemized
7/25/2007	Longhorn Steakhouse	Frankfort, KY	\$55.91	restaurant - receipt not itemized
7/25/2007	Wendys	Fulton, KY	\$5.65	restaurant - receipt not itemized ("county visits")
7/26/2007	Schlotzky's Deli	Louisville, KY	\$12.85	restaurant - food/bev
7/27/2007	Ginza Japanese Steakhouse	Frankfort, KY	\$50.13	restaurant - receipt not itemized
7/27/2007	Wendy's	Lexington, KY	\$18.79	restaurant - receipt not itemized
7/30/2007	Longhorn Steakhouse	Frankfort, KY	\$198.28	restaurant - receipt not itemized
7/31/2007	Ginza Japanese Steakhouse	Frankfort, KY	\$55.36	restaurant - receipt not itemized
7/31/2007	Longhorn Steakhouse	Frankfort, KY	\$46.40	restaurant - receipt not itemized ("Firearms Institute")
8/1/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$126.99	restaurant - receipt not itemized
8/2/2007	Applebee's	Frankfort, KY	\$85.22	restaurant - receipt not itemized
8/2/2007	Blue Lick Battlefield State Resort Park - Restaurant	Mount Olivet, KY	\$21.97	restaurant - receipt not itemized (Firearms Simulator Training)
8/3/2007	Thai Smile	Frankfort, KY	\$29.61	restaurant - receipt not itemized ("auditor lunch")

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/4/2007	Oasis Southwest Grill	Kuttawa, KY	\$27.25	restaurant - receipt not itemized (2007 Fancy Farm)
8/6/2007	Fresh City	Darien, CT	\$9.51	restaurant - food/bev
8/6/2007	Regional Airport in Louisville	Louisville, KY (airport)	\$24.00	travel - parking
8/6/2007	Wicks Pizza Parlor & Pub	Louisville, KY	\$3.45	restaurant - receipt not itemized
8/7/2007	Longhorn Steakhouse	Frankfort, KY	\$54.08	restaurant - food/bev (lunch with auditors)
8/7/2007	McDonald's	Frankfort, KY	\$6.57	restaurant - food/bev
8/7/2007	Wendys	Cadiz, KY	\$7.49	restaurant - receipt not itemized (Christian County)
8/8/2007	Glen Willis Tea Room	Frankfort, KY	\$59.31	restaurant - receipt not itemized
8/8/2007	Ruby Tuesday	London, KY	\$35.75	restaurant - receipt not itemized
8/8/2007	Subway	Frankfort, KY	\$7.62	restaurant - receipt not itemized (COLI Training)
8/8/2007	Wendys	Madisonville, KY	\$6.44	restaurant - receipt not itemized
8/9/2007	Chili's Bar & Grill	Frankfort, KY	\$60.88	restaurant - receipt not itemized
8/9/2007	Donato's Pizza	Somerset, KY	\$40.19	restaurant - food/bev (COLI Training)
8/10/2007	Cheddar's	Florence, KY	\$27.30	restaurant - receipt not itemized
8/10/2007	Ducker's Lake Bar & Grill	Frankfort, KY	\$17.19	restaurant - receipt not itemized
8/10/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$134.48	restaurant - receipt not itemized
8/10/2007	Old Chicago Pizza	Louisville, KY	\$46.85	restaurant - receipt not itemized
8/13/2007	Concord Custom Cleaners	Frankfort, KY	\$14.50	miscellaneous - cleaning - receipt not itemized (tablecloth)
8/13/2007	Moe's Southwest Grill	Bowling Green, KY	\$12.37	restaurant - receipt not itemized
8/13/2007	Pub	Louisville, KY	\$29.21	restaurant - receipt not itemized
8/13/2007	Ruby Tuesday	Bowling Green, KY	\$15.85	restaurant - receipt not itemized
8/14/2007	440 Main Restaurant	Bowling Green, KY	\$164.66	restaurant - receipt not itemized (Allen County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/14/2007	440 Main Restaurant	Bowling Green, KY	\$11.40	restaurant - receipt not itemized (Allen County)
8/14/2007	Applebee's	Winchester, KY	\$16.86	restaurant - receipt not itemized (Estill County training)
8/14/2007	Sakura Japanese Cuisine	Bowling Green, KY	\$40.99	restaurant - receipt not itemized (Allen County Loss Survey)
8/15/2007	Cracker Barrel	Cave City, KY	\$33.84	restaurant - food/bev (Allen County Loss Survey)
8/15/2007	Holiday Inn - Heartland Café	Bowling Green, KY	\$30.13	restaurant - receipt not itemized
8/15/2007	Mr. Gatti's	Benton, KY	\$6.88	restaurant - receipt not itemized
8/16/2007	Holiday Inn	Bowling Green, KY	\$117.01	travel - lodging/restaurant - receipt not itemized (Allen County Loss Survey)
8/16/2007	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$10.52	travel - lodging/restaurant - receipt not itemized (COLI Training)
8/16/2007	Ruby Tuesday	Elizabethtown, KY	\$20.32	restaurant - receipt not itemized (Lincoln ADD)
8/16/2007	Thornton's	Louisville, KY	\$36.33	gas station - receipt not itemized
8/16/2007	Tumbleweed Southwest Grill	Shepherdsville, KY	\$17.57	restaurant - receipt not itemized
8/17/2007	Mr. Gatti's	Louisville, KY	\$6.35	restaurant - receipt not itemized
8/17/2007	Sonic Drive-In	Paris, KY	\$6.43	restaurant - receipt not itemized
8/19/2007	O' Charley's	Frankfort, KY	\$72.11	restaurant - food/bev, alcohol (Anderson County Training)
8/20/2007	Applebee's	Lexington, KY	\$52.99	restaurant - receipt not itemized
8/20/2007	Brody's Bar and Grill	Lawrenceburg, KY	\$80.08	restaurant - receipt not itemized (Anderson County Training)
8/20/2007	Cattleman's Roadhouse	Shelbyville, KY	\$20.49	restaurant - receipt not itemized
8/21/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$56.35	restaurant - receipt not itemized (Training)
8/22/2007	Ceiba Restaurant	Washington, DC	\$84.00	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/22/2007	Cracker Barrel	Cave City, KY	\$29.24	restaurant - food/bev (COLI Training)
8/22/2007	General Butler State Resort Park	Carrollton, KY	\$23.50	restaurant - receipt not itemized ("NKY intro")
8/22/2007	Madison Gardens	Richmond, KY	\$50.46	restaurant - receipt not itemized (Dinner with Dean of ECU Criminal Justice)
8/22/2007	Old Ebbitt Grill	Washington, DC	\$45.45	restaurant - receipt not itemized
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$29.25	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$77.00	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$717.51	restaurant - receipt not itemized (WC Board Meeting Next Day)
8/22/2007	Super Shuttle	Baltimore, MD	\$70.00	travel - transportation
8/23/2007	Amoco Oil	Calvert City KY	\$41.38	gas
8/23/2007	Chili's Bar & Grill	Frankfort, KY	\$59.52	restaurant - food/bev, alcohol (Eli Golf Scramble/Loss Control Meeting)
8/23/2007	El Tarasco	Crestwood, KY	\$26.37	restaurant - food/bev
8/23/2007	Kitchen Family Restaurant	Shepherdsville, KY	\$9.21	restaurant - receipt not itemized ("Bullit County intro")
8/23/2007	M&S Grill	Washington, DC	\$56.58	restaurant - receipt not itemized
8/24/2007	Intercontinental Hotel	Washington, DC	\$35.00	travel - lodging/restaurant - receipt not itemized
8/24/2007	Louisville Regional Airport Authority	Louisville, KY (airport)	\$24.00	travel - parking
8/24/2007	Steak 'n Shake	Frankfort, KY	\$22.67	restaurant - food/bev ("Eli Golf Scramble")
8/27/2007	Buffalo Wild Wings	Louisville, KY	\$12.59	restaurant - receipt not itemized (county visits)
8/27/2007	KT's Restaurant	Louisville, KY	\$33.59	restaurant - receipt not itemized (KACo Water Conference)
8/27/2007	O' Charley's	Frankfort, KY	\$67.41	restaurant - food/bev
8/28/2007	Bistro 535	Shelbyville, KY	\$28.04	restaurant - receipt not itemized (KACo Water conference)

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/28/2007	Chili's Bar & Grill	Frankfort, KY	\$70.00	restaurant - food/bev
8/29/2007	Cattleman's Roadhouse	Shelbyville, KY	\$42.69	restaurant - receipt not itemized (2007 Governor's Local Issues Conference)
8/29/2007	Galt House Hotel	Louisville, KY	\$15.98	restaurant - receipt not itemized (2007 Governor's Local Issues Conference)
8/29/2007	Galt House Hotel	Louisville, KY	\$41.68	restaurant - receipt not itemized (2007 Governor's Local Issues Conference)
8/30/2007	Galt House Hotel	Louisville, KY	\$36.59	restaurant - receipt not itemized (2007 Governor's Local Issues Conference)
8/30/2007	Picasso's Bistro	Somerset, KY	\$14.56	restaurant - receipt not itemized (Hart County Jail)
8/30/2007	Snappy's Pizza and Pasta	Horse Cave, KY	\$19.45	restaurant - receipt not itemized (Hart County Jail)
9/4/2007	Jimmie's Liquors	Owensboro, KY	\$454.36	liquor store - receipt not itemized (EMS Conference - Hospitality Suite)
9/4/2007	Walmart	Frankfort, KY	\$50.00	gifts - 2 gift cards
9/5/2007	Big Boy	Frankfort, KY	\$14.34	restaurant - food/bev
9/5/2007	Malone's Restaurant	Lexington, KY	\$165.45	restaurant - food/bev, alcohol
9/5/2007	Malone's Restaurant	Lexington, KY	\$47.55	restaurant - receipt not itemized
9/5/2007	Red Lobster	Owensboro, KY	\$37.21	restaurant - receipt not itemized (EMS Conference)
9/5/2007	Red Lobster	Owensboro, KY	\$107.01	restaurant - receipt not itemized (EMS Conference)
9/5/2007	Tumbleweed Southwest Grill	Owensboro, KY	\$17.48	restaurant - receipt not itemized (EMS Conference)
9/7/2007	Chandlers	Maysville, KY	\$28.47	restaurant - food/bev
9/7/2007	Cracker Barrel	Paducah, KY	\$62.33	restaurant - food/bev
9/9/2007	Red Star Tavern	Louisville, KY	\$342.61	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/10/2007	Pub	Louisville, KY	\$78.88	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/12/2007	Galt House Hotel	Louisville, KY	\$772.03	travel - lodging/restaurant - receipt not itemized (2007 KY Sheriffs Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/12/2007	Galt House Hotel	Louisville, KY	\$446.19	travel - lodging, food/bev, valet parking (2007 KY Sheriffs Conference)
9/12/2007	Howl at the Moon	Louisville, KY	\$76.50	Bar - receipt not itemized (2007 KY Sheriffs Conference)
9/12/2007	Rocky's Italian Grill	Jeffersonville, IN	\$120.30	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/12/2007	Rocky's Italian Grill	Jeffersonville, IN	\$21.48	restaurant - receipt not itemized ("dinner /drinks while at conference") (2007 KY Sheriffs Conference)
9/13/2007	Galt House Hotel	Louisville, KY	\$689.58	travel - lodging, food/bev, parking (2007 KY Sheriffs Conference)
9/13/2007	McAlister's Deli	Louisville, KY	\$10.58	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/13/2007	Old Spaghetti Factory	Louisville, KY	\$24.67	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/13/2007	Subway	Debord, KY	\$4.76	restaurant - food/bev
9/14/2007	Kroger	Maysville, KY	\$43.11	grocery store - food/bev, alcohol (Golf Scramble)
9/15/2007	Buffalo Wild Wings	Louisville, KY	\$9.96	restaurant - receipt not itemized (2007 KY Sheriffs Conference)
9/17/2007	Applebee's	Danville, KY	\$20.79	restaurant - receipt not itemized (Spencer County Training)
9/17/2007	Sonic Drive-In	Stanford, KY	\$6.12	restaurant - receipt not itemized (Garrard County Training)
9/19/2007	Applebee's	Danville, KY	\$52.57	restaurant - receipt not itemized (EKU Sheriff Symposium)
9/19/2007	Harbor View Restaurant	Nancy, KY	\$22.00	restaurant - receipt not itemized
9/19/2007	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$19.58	restaurant - receipt not itemized
9/19/2007	Ruby Tuesday	Elizabethtown, KY	\$22.21	restaurant - receipt not itemized (Meade County/Lincoln ADD)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/19/2007	Ruby Tuesday	Elizabethtown, KY	\$22.64	restaurant - receipt not itemized (Meade County/Lincoln ADD)
9/20/2007	Booneville BP	Booneville, KY	\$8.11	restaurant - receipt not itemized (Owsley County)
9/20/2007	Kroger Fuel	Somerset, KY	\$6.95	gas station - food/bev
9/20/2007	Mr. Gatti's	Shepherdsville, KY	\$7.55	restaurant - receipt not itemized
9/21/2007	Cracker Barrel	Somerset, KY	\$21.00	restaurant - food/bev
9/21/2007	Thai Smile	Frankfort, KY	\$51.17	restaurant - receipt not itemized
9/24/2007	Domino's Pizza	Danville, KY	\$28.74	restaurant - receipt not itemized (Garrard/Lincoln counties)
9/25/2007	Kays Restaurant	Bardwell, KY	\$31.29	restaurant - receipt not itemized (ADD Meeting)
9/25/2007	O' Charley's	Danville, KY	\$37.71	restaurant - receipt not itemized (Garrard/Lincoln counties)
9/26/2007	B. Marcum's	Fulton, KY	\$15.80	restaurant - receipt not itemized (ADD Meeting)
9/26/2007	Hooters	Lexington, KY	\$29.68	restaurant - receipt not itemized
9/26/2007	Pizza Hut	Bowling Green, KY	\$12.00	restaurant - receipt not itemized
9/26/2007	Sonic Drive-In	Stanford, KY	\$5.90	restaurant - receipt not itemized (Garrard/Lincoln counties)
9/26/2007	Stage Coach Grill	Scottsville, KY	\$28.77	restaurant - receipt not itemized (Allen County)
9/27/2007	Holiday Inn - Heartland Café	Bowling Green, KY	\$12.01	restaurant - receipt not itemized
9/27/2007	Office Depot	Frankfort, KY	\$11.99	miscellaneous - Luggage tag
9/28/2007	Bristol Bar & Grill Louisville	Louisville, KY	\$42.38	restaurant - receipt not itemized (KACo Auction)
9/30/2007	Cracker Barrel	Paducah, KY	\$20.36	restaurant - food/bev
9/30/2007	Executive Inn	Paducah, KY	\$199.62	travel - Lodging
10/1/2007	O' Malley's Pub	London, KY	\$18.88	restaurant - receipt not itemized (Harlan/Bell counties)
10/2/2007	Cracker Barrel	Paducah, KY	\$29.34	restaurant - food/bev
10/2/2007	Ramsey's Diner	Lexington, KY	\$19.93	restaurant - receipt not itemized (KLC Meeting)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/2/2007	Walmart	Frankfort, KY	\$13.71	miscellaneous - pedometer (wellness program)
10/3/2007	Connolly's (121 W 45TH)	New York, NY	\$86.35	restaurant - receipt not itemized (RIMS Meeting)
10/3/2007	Opal's Restaurant	McKee, KY	\$6.30	restaurant - receipt not itemized (Jackson County)
10/3/2007	Subway	Frankfort, KY	\$7.72	restaurant - receipt not itemized
10/3/2007	Taco Bell	Cynthiana, KY	\$6.29	restaurant - receipt not itemized (Pendleton County)
10/3/2007	Woodford Reserve Bar & Grill	Louisville, KY (airport)	\$51.78	restaurant - receipt not itemized (RIMS Meeting)
10/4/2007	Connolly's (121 W 45TH)	New York, NY	\$10.00	restaurant - receipt not itemized (RIMS Meeting)
10/4/2007	ESPN Zone	New York, NY	\$360.80	restaurant - receipt not itemized (RIMS Meeting)
10/4/2007	ESPN Zone	New York, NY	\$135.54	restaurant - receipt not itemized (RIMS Meeting)
10/4/2007	Penn Station	Frankfort, KY	\$23.06	restaurant - receipt not itemized (Meeting with GOLD)
10/4/2007	Roxy Delicatessen	New York, NY	\$131.72	restaurant - receipt not itemized (RIMS Meeting)
10/4/2007	Ruby Tuesday	Georgetown, KY	\$22.63	restaurant - receipt not itemized (Scott/Woodford/Jessamine counties)
10/4/2007	Skyline Chili	Florence, KY	\$14.18	restaurant - receipt not itemized (ADD Meeting)
10/5/2007	Circle Line	New York, NY	\$36.00	entertainment - receipt not itemized (RIMS meeting - Statue of Liberty tour)
10/5/2007	EP Ventures	New York, NY	\$48.88	Miscellaneous - photography services - receipt not itemized (RIMS Meeting - photos from restaurant)
10/5/2007	Gray Line New York	New York, NY	\$147.00	entertainment - tickets for 3 adults (RIMS Meeting)
10/5/2007	Gray Line New York	New York, NY	\$196.00	entertainment - tickets for 4 adults (RIMS Meeting)
10/5/2007	Tavern on the Green	New York, NY	\$390.94	restaurant - receipt not itemized (RIMS Meeting)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/6/2007	Empire State Building	New York, NY	\$45.00	miscellaneous - 3 Tony's DVD (RIMS Meeting)
10/6/2007	Heartland Brewery	New York, NY	\$14.50	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Heartland Brewery	New York, NY	\$22.75	restaurant - receipt not itemized (RIMS Meeting)
10/6/2007	Oliva Gourmet	New York, NY	\$33.74	restaurant - receipt not itemized (RIMS Meeting)
10/8/2007	Hard Rock Café	Louisville, KY	\$31.27	restaurant - receipt not itemized (Claims Meeting/MARSH)
10/9/2007	Frisch's Big Boy	Richmond, KY	\$37.31	restaurant - food/bev (Madison County)
10/10/2007	Giovanni's Pizza	Danville, KY	\$6.25	restaurant - receipt not itemized (KACo Auction)
10/10/2007	Grumpy's Restaurant	Burkesville, KY	\$9.89	restaurant - receipt not itemized (Adair/Casey/Clinton/Cumberland/Russell/Taylor/Wayne counties)
10/10/2007	Texas Outlaw BBQ	Elizabethtown, KY	\$21.64	restaurant - receipt not itemized (Hardin County)
10/11/2007	Behle Street Café LLC	Covington, KY	\$16.24	restaurant - receipt not itemized (KLC Conference)
10/11/2007	Longhorn Steakhouse	Frankfort, KY	\$88.10	restaurant - receipt not itemized
10/15/2007	Longhorn Steakhouse	Frankfort, KY	\$17.82	restaurant - food/bev
10/15/2007	Outback Steakhouse	Bowling Green, KY	\$35.99	restaurant - receipt not itemized (CAAK Conference)
10/16/2007	Love's Travel Stop & Country Store	Calvert City, KY	\$8.72	gas station - food/bev
10/16/2007	Olive Garden	Paducah, KY	\$5.77	restaurant - receipt not itemized
10/16/2007	Olive Garden	Paducah, KY	\$11.54	restaurant - receipt not itemized
10/16/2007	Yuki Japanese Restaurant	Bowling Green, KY	\$81.00	restaurant - receipt not itemized (CAAK Conference)
10/17/2007	Arby's	Russell Springs, KY	\$8.55	restaurant - receipt not itemized (CAAK Conference)
10/17/2007	Cracker Barrel	Paducah, KY	\$17.84	restaurant - food/bev
10/17/2007	Drury Suites	Paducah, KY	\$68.06	travel - lodging

**All Other Employees Issued Cards****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/17/2007	Ruby Tuesday	Elizabethtown, KY	\$21.99	restaurant - receipt not itemized (ADD Meeting)
10/18/2007	Holiday Inn	Bowling Green, KY	\$71.58	travel - food/bev, training room (2007 CAAK Conference)
10/21/2007	O' Charley's	Frankfort, KY	\$31.16	restaurant - receipt not itemized (Woodford County)
10/22/2007	Stage Coach Grill	Scottsville, KY	\$16.03	restaurant - receipt not itemized (Allen County)
10/23/2007	Murrays' Restaurant	Lexington, KY	\$25.47	restaurant - alcohol
10/23/2007	Murrays' Restaurant	Lexington, KY	\$29.38	restaurant - receipt not itemized (meeting with coworkers)
10/23/2007	Murrays' Restaurant	Lexington, KY	\$301.52	restaurant - receipt not itemized (meeting with coworkers)
10/23/2007	Papa Johns	Frankfort, KY	\$19.16	restaurant - receipt not itemized (Woodford County)
10/24/2007	Fifth Quarter Steakhouse	Charleston, WV	\$25.12	restaurant - receipt not itemized
10/24/2007	Paper Direct	Colorado Springs, CO	\$32.94	holiday supplies - "Christmas Brocade"
10/25/2007	O' Charley's	Frankfort, KY	\$121.77	restaurant - receipt not itemized
10/28/2007	Snappy Tomato Pizza	Corbin, KY	\$39.85	restaurant - receipt not itemized (Jailers Conference)
10/29/2007	Cumberland Falls State Resort Park -Riverview Restaurant	Corbin, KY	\$54.61	restaurant - receipt not itemized (Jailers Conference)
10/29/2007	Marathon Oil	Franklin, KY	\$29.09	gas
10/29/2007	Tuscany Gardens	Corbin, KY	\$96.91	restaurant - receipt not itemized (Jailers Conference)
10/30/2007	Cumberland Falls State Resort Park -Riverview Restaurant	Corbin, KY	\$11.69	restaurant - receipt not itemized (Jailers Conference)
10/30/2007	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$10.12	travel - lodging/restaurant - receipt not itemized (COLI Training)
11/1/2007	Johnny Carino's Italian Restaurant	Frankfort, KY	\$59.60	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/2/2007	Subway	Frankfort, KY	\$93.06	restaurant - receipt not itemized
11/4/2007	Shoe Carnival	Louisville, KY	\$50.00	gifts - gift card (wellness program)
11/5/2007	Ginza Japanese Steakhouse	Frankfort, KY	\$142.08	restaurant - receipt not itemized
11/6/2007	Big Boy	Frankfort, KY	\$22.97	restaurant - food/bev
11/7/2007	Yesterday's Restaurant	Lexington, KY	\$40.04	restaurant - receipt not itemized (2007 KACo Conference meeting)
11/8/2007	Barren River State Resort Park	Lucas, KY	\$10.25	travel - receipt not itemized (Allen County)
11/8/2007	Barren River State Resort Park	Lucas, KY	\$38.99	travel - receipt not itemized (Allen County)
11/8/2007	O' Charley's	Frankfort, KY	\$61.78	restaurant - receipt not itemized
11/8/2007	Smoke Shack BBQ	Scottsville, KY	\$18.25	restaurant - receipt not itemized (Allen County)
11/8/2007	Steak 'n Shake	Frankfort, KY	\$33.73	restaurant - food/bev
11/9/2007	Adelias Bakery and Café	Frankfort, KY	\$27.06	restaurant - receipt not itemized
11/13/2007	Beaumont Inn	Harrodsburg, KY	\$195.97	travel - receipt not itemized (Boyle/Garrard counties)
11/14/2007	Chili's Bar & Grill	Frankfort, KY	\$12.79	restaurant - receipt not itemized
11/14/2007	Holiday Inn	Frankfort, KY	\$286.41	restaurant - receipt not itemized ("election night food with official")
11/20/2007	O' Charley's	Owensboro, KY	\$19.92	restaurant - receipt not itemized (simulator setup)
11/20/2007	Subway	Owensboro, KY	\$6.03	restaurant - food/bev (simulator setup)
11/20/2007	Thai Smile	Frankfort, KY	\$63.00	restaurant - receipt not itemized (WC Board lunch)
11/26/2007	Huddle House	Corbin, KY	\$10.16	restaurant - food/bev
11/26/2007	Outback Steakhouse	Oak Ridge, TN	\$21.65	restaurant - receipt not itemized (research demonstration; traveling)
11/27/2007	Burger King	Corbin, KY	\$8.38	restaurant - food/bev
11/27/2007	deSha's	Lexington, KY	\$54.58	restaurant - receipt not itemized (2007 KACo Conference)
11/27/2007	Outback	Lexington, KY	\$126.52	restaurant - receipt not itemized (2007 KACo Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/28/2007	Buddy's Bar and Grill	Lexington, KY	\$8.92	restaurant - receipt not itemized (2007 KACo Conference)
11/28/2007	Buddy's Bar and Grill	Lexington, KY	\$222.00	restaurant - receipt not itemized (2007 KACo Conference)
11/28/2007	Sal's Italian Chophouse	Lexington, KY	\$22.88	restaurant - receipt not itemized (2007 KACo Conference)
11/28/2007	Sheila Bayes Jewelers	Lexington, KY	\$402.80	gift - Watch (retirement gift)
11/28/2007	Yesterday's Restaurant	Lexington, KY	\$34.80	restaurant - receipt not itemized (2007 KACo Conference)
11/29/2007	Hyatt Regency	Lexington, KY	\$83.17	restaurant - receipt not itemized (2007 KACo Conference)
11/29/2007	Hyatt Regency	Lexington, KY	\$28.85	travel - lodging/restaurant - receipt not itemized (2007 KACo Conference)
11/29/2007	Sheila Bayes Jewelers	Lexington, KY	\$15.00	miscellaneous - Engraving (2007 KACo Conference)
11/29/2007	Wendy's	Frankfort, KY	\$6.34	restaurant - receipt not itemized (2007 KACo Conference)
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$9.00	restaurant - receipt not itemized (2007 KACo Conference)
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$23.50	restaurant - receipt not itemized (2007 KACo Conference)
11/30/2007	Hardee's	Lexington, KY	\$5.27	restaurant - receipt not itemized (2007 KACo Conference)
11/30/2007	Hyatt Regency	Lexington, KY	\$54.85	restaurant - receipt not itemized (2007 KACo Conference)
12/2/2007	Applebee's	Hazard, KY	\$22.82	restaurant - receipt not itemized
12/3/2007	Huddle House	Corbin, KY	\$9.29	restaurant - receipt not itemized (Whitley County)
12/4/2007	Behle Street Café LLC	Covington, KY	\$60.84	restaurant - receipt not itemized (Kenton county)
12/4/2007	Gibby's Deli	Frankfort, KY	\$79.50	restaurant - food/bev
12/5/2007	Arby's	Hazard, KY	\$5.46	restaurant - food/bev

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/5/2007	Down Under	Covington, KY	\$25.37	Bar - receipt not itemized
12/5/2007	Willie's Sports Café	Covington, KY	\$48.94	restaurant - receipt not itemized (Kenton County)
12/8/2007	Longhorn Steakhouse	Frankfort, KY	\$79.52	restaurant - receipt not itemized (Franklin County)
12/8/2007	Pine Mountain State Resort Park	Pineville, KY	\$82.63	travel - lodging/restaurant - receipt not itemized (Cumberland Valley ADD Holiday Dinner)
12/11/2007	O' Charley's	Frankfort, KY	\$34.16	restaurant - receipt not itemized (Woodford County)
12/11/2007	Serafini	Frankfort, KY	\$40.00	restaurant - receipt not itemized (State Inauguration Day/"meal for CJE's")
12/12/2007	Applebee's	Frankfort, KY	\$27.36	restaurant - receipt not itemized
12/12/2007	Regatta Seafood Grille	Lexington, KY	\$101.76	restaurant - receipt not itemized (Jessamine County)
12/12/2007	Walmart	Louisville, KY	\$42.40	miscellaneous -Picture frames
12/13/2007	Executive West Hotel	Louisville, KY	\$14.61	travel - lodging/restaurant - receipt not itemized
12/13/2007	Red Dot Liquor	Frankfort, KY	\$127.14	liquor store - alcohol (2007 Board Christmas Dinner/Meetings)
12/13/2007	Tachibana Japanese Restaurant	Lexington, KY	\$109.69	restaurant - receipt not itemized (preparing for 2007 Board Christmas Dinner/Meetings)
12/14/2007	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,391.62	restaurant - receipt not itemized (meal with vendor)
12/17/2007	Sonic Drive-In	Nicholasville, KY	\$5.28	restaurant - receipt not itemized (Boyle/Garrard/Jessamine/Woodford counties)
12/18/2007	Creative Stitches	Frankfort, KY	\$215.00	miscellaneous - KACo Replaced Jackets extras
12/18/2007	Longhorn Steakhouse	Frankfort, KY	\$44.04	restaurant - receipt not itemized
12/19/2007	Longhorn Steakhouse	Frankfort, KY	\$46.95	restaurant - receipt not itemized (Lunch with PATS employee)

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/20/2007	Opal's Restaurant	McKee, KY	\$23.37	restaurant - receipt not itemized (Harlan County)
1/3/2008	Jade Garden	Winchester, KY	\$10.40	restaurant - receipt not itemized
1/3/2008	O' Charley's	Frankfort, KY	\$85.53	restaurant - receipt not itemized
1/4/2008	Golden Buffett & Grill	Leitchfield, KY	\$13.08	restaurant - receipt not itemized
1/7/2008	Colonial Cottage	Erlanger, KY	\$13.35	unknown - receipt not itemized
1/7/2008	Willie's Sports Café	Covington, KY	\$28.36	restaurant - receipt not itemized (Campbell County)
1/8/2008	Cracker Barrel	Cave City, KY	\$79.75	restaurant - food/bev (Barren County)
1/9/2008	Holiday Inn - The Terrace	Frankfort, KY	\$65.77	restaurant - receipt not itemized
1/10/2008	Chili's Bar & Grill	Frankfort, KY	\$22.82	restaurant - receipt not itemized
1/10/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$15.76	restaurant - receipt not itemized
1/10/2008	Longhorn Steakhouse	Frankfort, KY	\$172.76	restaurant - receipt not itemized
1/11/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$79.60	restaurant - receipt not itemized
1/12/2008	Tuscany Gardens	Corbin, KY	\$86.26	restaurant - receipt not itemized (Bell County)
1/13/2008	O' Charley's	Frankfort, KY	\$35.92	restaurant - receipt not itemized (training)
1/14/2008	Longhorn Steakhouse	Frankfort, KY	\$145.11	restaurant - receipt not itemized (Sheriff & Jailer's Meeting)
1/15/2008	Applebee's	Frankfort, KY	\$37.33	restaurant - receipt not itemized
1/15/2008	Applebee's	Frankfort, KY	\$37.95	restaurant - receipt not itemized (Woodford County)
1/15/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$24.88	restaurant - receipt not itemized (Woodford County)
1/15/2008	Papa Johns	Frankfort, KY	\$27.43	restaurant - receipt not itemized (Woodford County)
1/16/2008	Chili's Bar & Grill	Frankfort, KY	\$28.15	restaurant - receipt not itemized



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/16/2008	Ruby Tuesday	Elizabethtown, KY	\$27.99	restaurant - receipt not itemized (Breckinridge County)
1/16/2008	Tuscany Gardens	Corbin, KY	\$36.80	restaurant - receipt not itemized (Whitley County/Cumberland Valley ADD)
1/17/2008	Arby's	Hazard, KY	\$6.34	restaurant - food/bev
1/18/2008	El Chico	Jackson, TN	\$51.03	restaurant - receipt not itemized
1/18/2008	Hananoki Japanese Restaurant	Lexington, KY	\$51.09	restaurant - receipt not itemized (plan for training)
1/18/2008	New China Buffet	Frankfort, KY	\$17.26	restaurant - receipt not itemized (lunch with auditors)
1/18/2008	Wendy's	Frankfort, KY	\$20.26	restaurant - food/bev
1/19/2008	Flamingo Row Bread	Paducah, KY	\$68.28	restaurant - receipt not itemized
1/21/2008	Skyline Tavern	Highland Heights, KY	\$31.65	restaurant - receipt not itemized (Campbell County)
1/22/2008	Heavenly Ham	Elizabethtown, KY	\$8.95	restaurant - receipt not itemized (Hardin County)
1/22/2008	Heavenly Ham	Elizabethtown, KY	\$10.99	restaurant - receipt not itemized (Hardin County)
1/22/2008	Hyatt Regency	Lexington, KY	\$39.81	restaurant - receipt not itemized (meal with retired state police officer)
1/23/2008	Cracker Barrel	Elizabethtown, KY	\$30.79	restaurant - food/bev (lunch with coworker)
1/23/2008	O' Charley's	Frankfort, KY	\$22.84	restaurant - receipt not itemized (Lyon County CJE)
1/23/2008	Ruby Tuesday	London, KY	\$31.02	restaurant - receipt not itemized (Whitley County)
1/24/2008	Murrays' Restaurant	Lexington, KY	\$50.00	restaurant - receipt not itemized
1/28/2008	Subway	Salyersville, KY	\$9.18	restaurant - food/bev
1/29/2008	Frisch's Big Boy	Richmond, KY	\$30.85	restaurant - food/bev (Madison county)
1/29/2008	McDonald's	Frankfort, KY	\$6.31	restaurant - food/bev
1/29/2008	Olde Mill Restaurant	Russelville, KY	\$23.84	restaurant - receipt not itemized (Logan County)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/30/2008	Applebee's	Frankfort, KY	\$47.58	restaurant - receipt not itemized (meal with coworker)
1/30/2008	Chili's Bar & Grill	Frankfort, KY	\$45.82	restaurant - receipt not itemized
1/30/2008	Earl G Dumplings	Scottsville, KY	\$21.45	restaurant - receipt not itemized (Allen County)
1/30/2008	Steak 'n Shake	Richmond, KY	\$24.74	restaurant - food/bev (Madison/Clark counties)
1/31/2008	Applebee's	Frankfort, KY	\$25.19	restaurant - receipt not itemized
1/31/2008	Cheddar's	Lexington, KY	\$59.75	restaurant - receipt not itemized
1/31/2008	Waffle House	Richmond, KY	\$14.84	restaurant - receipt not itemized (Clark/McCracken/Fayette counties)
2/1/2008	General Butler State Park - Two Rivers Restaurant	Carrollton, KY	\$66.18	restaurant - receipt not itemized (GOLD Budget Meeting)
2/1/2008	General Butler State Park - Two Rivers Restaurant	Carrollton, KY	\$150.78	restaurant - receipt not itemized (GOLD Budget Meeting)
2/1/2008	General Butler State Park - Two Rivers Restaurant	Carrollton, KY	\$176.03	restaurant - receipt not itemized (GOLD Budget Meeting)
2/4/2008	Fazoli's Restaurant	Lexington, KY	\$8.03	restaurant - receipt not itemized (Life & Health Insurance Class)
2/5/2008	Taco Tico	Lexington, KY	\$8.38	restaurant - receipt not itemized (Life & Health Insurance Class)
2/6/2008	Ramada Inn - Sigees Restaurant/Lounge	Lexington, KY	\$24.27	restaurant - receipt not itemized (Life & Health Insurance Class)
2/7/2008	Marriott Hotels	Lexington, KY	\$23.35	travel - lodging/restaurant - receipt not itemized (2008 KCJEA Winter Conference)
2/7/2008	Ramada Inn - Sigees Restaurant/Lounge	Lexington, KY	\$23.30	restaurant - receipt not itemized (Life & Health Insurance Class)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/7/2008	Slone's Signature Market	Lexington, KY	\$53.92	grocery store - alcohol (2008 KCJEA Winter Conference - Hospitality Suite)
2/8/2008	Denny's Restaurant	Lexington, KY	\$40.44	restaurant - food/bev (2008 KCJEA Winter Conference)
2/8/2008	Kobe Stonegrill & Sushi House	Lexington, KY	\$17.26	restaurant - receipt not itemized (2008 KCJEA Winter Conference)
2/11/2008	Montana Grille	Bowling Green, KY	\$44.00	restaurant - receipt not itemized (Warren County)
2/11/2008	Ruby Tuesday	Elizabethtown, KY	\$39.36	restaurant - receipt not itemized (Warren County)
2/11/2008	Serafini	Frankfort, KY	\$240.31	restaurant - receipt not itemized (Fulton County)
2/12/2008	Holiday Inn	Frankfort, KY	\$100.95	travel - lodging
2/12/2008	Longhorn Steakhouse	Frankfort, KY	\$31.19	restaurant - receipt not itemized (meal with board member)
2/12/2008	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$65.00	restaurant - receipt not itemized (training)
2/12/2008	Red Lobster	Bowling Green, KY	\$140.52	restaurant - receipt not itemized (Warren County)
2/12/2008	Ruby Tuesday	Elizabethtown, KY	\$33.00	restaurant - receipt not itemized (training)
2/13/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$16.26	travel - lodging/restaurant - receipt not itemized (training)
2/13/2008	Serafini	Frankfort, KY	\$50.47	restaurant - receipt not itemized
2/13/2008	Wendy's	Central City, KY	\$9.20	restaurant - receipt not itemized (training)
2/14/2008	Gold Star Chili	Florence, KY	\$12.37	restaurant - receipt not itemized (NKY ADD)
2/14/2008	Holiday Inn	Frankfort, KY	\$426.07	travel - lodging, food/bev
2/14/2008	Holiday Inn	Bowling Green, KY	\$37.03	restaurant - food/bev
2/15/2008	Giovanni's Pizza	Catlettsburg, KY	\$19.33	restaurant - receipt not itemized
2/15/2008	Sonic Drive-In	Nicholasville, KY	\$5.91	restaurant - receipt not itemized (Jessamine/Woodford counties)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/16/2008	Marriott Hotels	Lexington, KY	\$47.75	restaurant - bev, alcohol (\$37.75 alcohol)
2/18/2008	Applebee's	Hazard, KY	\$15.81	restaurant - receipt not itemized (training)
2/18/2008	Applebee's	Hazard, KY	\$22.49	restaurant - receipt not itemized (training)
2/18/2008	Applebee's	Hazard, KY	\$175.00	restaurant - receipt not itemized (training)
2/19/2008	Frisch's Big Boy	Richmond, KY	\$21.57	restaurant - food/bev (Scott County)
2/19/2008	Longhorn Steakhouse	Frankfort, KY	\$56.77	restaurant - receipt not itemized (meal with coworkers)
2/21/2008	Holiday Inn - Cascades Lounge	Frankfort, KY	\$7.25	restaurant - receipt not itemized (February Board Meetings/Legislative Reception)
2/21/2008	Holiday Inn - Cascades Lounge	Frankfort, KY	\$23.25	restaurant - receipt not itemized (February Board Meetings/Legislative Reception)
2/21/2008	Holiday Inn - Cascades Lounge	Frankfort, KY	\$119.32	restaurant - receipt not itemized (February Board Meetings/Legislative Reception)
2/21/2008	Speedway Superamerica	Frankfort, KY	\$27.18	gas station - alcohol (Legislative Reception)
2/22/2008	Holiday Inn	Frankfort, KY	\$1,397.13	travel - lodging, food/bev (Retirement Dinner for official; 15-25 people)
2/22/2008	Madison Gardens	Richmond, KY	\$28.65	restaurant - receipt not itemized (meal with coworkers)
2/23/2008	Oasis Southwest Grill	Kuttawa, KY	\$72.03	restaurant - receipt not itemized (meal with board member)
2/24/2008	Big River Grille	Nashville, TN	\$39.76	restaurant - receipt not itemized (Joint KY/TN Environmental Conference)
2/24/2008	Ruby Tuesday	Georgetown, KY	\$38.92	restaurant - receipt not itemized (Scott County)
2/25/2008	Cracker Barrel	Georgetown, KY	\$56.37	restaurant - food/bev (Scott County)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/25/2008	Miguels El Gallo	Hardinsburg, KY	\$19.88	restaurant - receipt not itemized (Breckinridge County)
2/25/2008	Ruby Tuesday	Georgetown, KY	\$37.17	restaurant - receipt not itemized (Scott County)
2/26/2008	Arby's	Elizabethtown, KY	\$17.42	restaurant - receipt not itemized (Hardin County)
2/26/2008	Bread of Life Café	Liberty, KY	\$110.00	restaurant - receipt not itemized (training)
2/26/2008	Holiday Inn - The Terrace	Frankfort, KY	\$41.54	restaurant - receipt not itemized
2/26/2008	Longhorn Steakhouse	Frankfort, KY	\$36.72	restaurant - receipt not itemized (Scott/Woodford counties)
2/26/2008	Wendy's	Frankfort, KY	\$6.33	restaurant - receipt not itemized (Woodford County)
2/27/2008	Beef O Bradys	Frankfort, KY	\$20.53	restaurant - receipt not itemized (Woodford County)
2/27/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$15.56	restaurant - receipt not itemized (training)
2/27/2008	Melissa's Cottage Café	Versailles, KY	\$29.74	restaurant - receipt not itemized (Woodford County)
2/27/2008	Stone Hearth Restaurant	Elizabethtown, KY	\$27.26	restaurant - receipt not itemized
2/27/2008	Subway	Hardinsburg, KY	\$12.06	restaurant - receipt not itemized (Breckinridge County)
2/28/2008	Arby's	Elizabethtown, KY	\$7.51	restaurant - receipt not itemized (Insurance Forum)
2/28/2008	China Star	Morehead, KY	\$32.73	restaurant - receipt not itemized
2/29/2008	Bella Pizza	Frankfort, KY	\$94.29	restaurant - receipt not itemized (Wellness Program)
2/29/2008	LGA USA Restaurants	Flushing, NY (airport)	\$5.36	restaurant - receipt not itemized
2/29/2008	Madison Gardens	Richmond, KY	\$36.93	restaurant - receipt not itemized (meal with coworkers)
2/29/2008	White Castle	Bowling Green, KY	\$4.96	restaurant - receipt not itemized (Insurance Forum)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/1/2008	Holiday Inn - Atrium Lounge	Bowling Green, KY	\$201.00	restaurant - receipt not itemized (Insurance Forum)
3/1/2008	Subway	Washington, DC	\$9.56	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/2/2008	Johnny Rockets	Washington, DC	\$21.05	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/3/2008	Pizza Pavilion	Washington, DC	\$6.79	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/4/2008	Bucca di Beppo	Washington, DC	\$15.63	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/4/2008	Dexter's Restaurant	Hardinsburg, KY	\$39.24	restaurant - receipt not itemized (Breckinridge County)
3/4/2008	Embassy Suites	Lexington, KY	\$43.88	restaurant - food/bev (Scott County)
3/4/2008	Serafini	Frankfort, KY	\$18.50	restaurant - receipt not itemized
3/4/2008	Subway	Frankfort, KY	\$4.97	restaurant - receipt not itemized
3/4/2008	TGI Fridays	Washington, DC (airport)	\$18.02	restaurant - receipt not itemized (2008 NACo Legislative Conference)
3/4/2008	Thai Smile	Frankfort, KY	\$43.31	restaurant - receipt not itemized (meal with coworkers)
3/5/2008	Grandy's	Henderson, KY	\$7.72	restaurant - food/bev
3/5/2008	Rally's	Lexington, KY	\$4.75	restaurant - receipt not itemized (Fayette County)
3/5/2008	Subway	Henderson, KY	\$7.73	restaurant - food/bev
3/6/2008	Arby's	Elizabethtown, KY	\$5.61	restaurant - receipt not itemized (Hardin County)
3/6/2008	Comfort Inn & Suites	Henderson, KY	\$99.21	travel - lodging
3/6/2008	Madison Gardens	Richmond, KY	\$97.50	restaurant - receipt not itemized (Insurance Forum)
3/7/2008	Fazoli's Restaurant	London, KY	\$6.55	restaurant - receipt not itemized (Insurance Forum)
3/7/2008	Steak 'n Shake	Frankfort, KY	\$21.26	restaurant - food/bev
3/9/2008	KFC	Calvert City, KY	\$40.78	restaurant - receipt not itemized (Livingston County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/10/2008	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$27.92	restaurant - receipt not itemized (Livingston County)
3/12/2008	Applebee's	Frankfort, KY	\$21.06	restaurant - receipt not itemized
3/12/2008	O' Charley's	Frankfort, KY	\$41.73	restaurant - receipt not itemized
3/12/2008	Serafini	Frankfort, KY	\$123.41	restaurant - receipt not itemized (Fulton County)
3/12/2008	Wendy's	Bowling Green, KY	\$10.56	restaurant - receipt not itemized (Logan County)
3/13/2008	Holiday Inn - Cascades Lounge	Frankfort, KY	\$49.57	restaurant - receipt not itemized
3/13/2008	Woody's Restaurant & Bar	Richmond, KY	\$41.87	restaurant - food/bev (meeting client)
3/14/2008	O' Charley's	Frankfort, KY	\$44.12	restaurant - receipt not itemized (meal with coworkers)
3/14/2008	Ramsey's Diner	Lexington, KY	\$44.89	restaurant - receipt not itemized (Clark County)
3/17/2008	Hilton Hotels	Louisville, KY	\$371.33	travel - lodging, food/bev (\$68.45 jazz bar) (meet with vendor)
3/18/2008	Cracker Barrel	Richmond, KY	\$41.19	restaurant - food/bev (meeting client)
3/18/2008	Hill's Bar-B-Que	Mayfield, KY	\$40.72	restaurant - receipt not itemized (training)
3/24/2008	CJ Maggie's American Grill	Ashland, KY	\$72.34	restaurant - receipt not itemized (county visit)
3/24/2008	Cracker Barrel	Elizabethtown, KY	\$25.72	restaurant - food/bev (Barren River ADD)
3/24/2008	Nicks Family Sports Pub	Murray, KY	\$6.85	restaurant - receipt not itemized
3/24/2008	Wendy's	Lexington, KY	\$3.91	restaurant - receipt not itemized (Meeting with KLC)
3/25/2008	Serafini	Frankfort, KY	\$23.72	restaurant - receipt not itemized
3/26/2008	Holiday Inn Express	Murray, KY	\$101.57	travel - lodging
3/27/2008	Applebee's	Frankfort, KY	\$42.10	restaurant - receipt not itemized (meal with "Transportation folks")

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/27/2008	Miguel's Restaurante	Frankfort, KY	\$62.27	restaurant - receipt not itemized (meal with coworkers)
3/28/2008	Gold Star Chili	Florence, KY	\$10.99	restaurant - receipt not itemized (2008 KMCA Spring Meeting)
3/28/2008	Stone Hearth Restaurant	Elizabethtown, KY	\$21.25	restaurant - receipt not itemized
3/29/2008	Arby's	Alexandria, KY	\$8.46	restaurant - receipt not itemized (2008 KMCA Spring Meeting)
3/29/2008	Gracie's	Hebron, KY	\$488.63	restaurant - receipt not itemized (2008 KMCA Spring Meeting)
3/30/2008	Top Shelf Sports Grill	Hebron, KY	\$12.50	restaurant - receipt not itemized (2008 KMCA Spring Meeting)
4/1/2008	Hampton Inn	Somerset, KY	\$174.48	travel - lodging
4/1/2008	New Song Café	Hardinsburg, KY	\$16.85	restaurant - receipt not itemized (Breckinridge County)
4/1/2008	Ruby Tuesday	Somerset, KY	\$30.28	restaurant - receipt not itemized (training)
4/2/2008	Applebee's	Frankfort, KY	\$33.62	restaurant - receipt not itemized
4/2/2008	Holiday Inn	Frankfort, KY	\$576.05	travel - lodging, food/bev
4/3/2008	Bistro at 147	Lexington, KY	\$117.52	restaurant - receipt not itemized (meal with coworkers)
4/3/2008	Cheddar's	Florence, KY	\$16.75	restaurant - receipt not itemized (NKY ADD)
4/6/2008	Denny's Restaurant	Beaver Dam, KY	\$24.00	restaurant - receipt not itemized (meal with job applicant)
4/8/2008	Arby's	Shepherdsville, KY	\$10.43	restaurant - receipt not itemized (Bullit County)
4/8/2008	Top Shelf Sports Grill	Hebron, KY	\$23.26	restaurant - receipt not itemized (2008 KACTFO Spring Conference)
4/9/2008	Dee Felice Café	Covington, KY	\$676.02	restaurant - receipt not itemized (Kenton County)
4/13/2008	Wendys	Bowling Green, KY	\$6.03	restaurant - receipt not itemized
4/16/2008	Trudy's Flower and Green	Calvert City, KY	\$106.00	flowers - décor - Sign-In Arrangement



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/17/2008	Caviar Japanese Restaurant	Louisville, KY	\$70.30	restaurant - receipt not itemized (WC Seminar)
4/17/2008	Executive West Hotel	Louisville, KY	\$46.02	restaurant - receipt not itemized (WC Seminar)
4/17/2008	Lucky Strike Lanes & Lounge	Louisville, KY	\$28.75	restaurant - receipt not itemized
4/18/2008	Joe's OK Bayou	Louisville, KY	\$23.35	restaurant - receipt not itemized (WC Seminar)
4/18/2008	New Song Café	Hardinsburg, KY	\$9.17	restaurant - receipt not itemized (Breckinridge County)
4/20/2008	Domino's Pizza	Drafensville, KY	\$34.33	restaurant - food/bev (CAAK Training)
4/21/2008	Firefresh BBQ	Shelbyville, KY	\$11.42	restaurant - receipt not itemized (KPHA Conference)
4/21/2008	Subway	Frankfort, KY	\$7.93	restaurant - receipt not itemized
4/21/2008	TGI Friday's	Louisville, KY	\$13.91	restaurant - receipt not itemized (KPHA Conference)
4/21/2008	Thai Smile	Frankfort, KY	\$27.05	restaurant - receipt not itemized
4/22/2008	Domino's Pizza	Draffenville, KY	\$37.79	restaurant - receipt not itemized (CAAK Training)
4/22/2008	Galt House Hotel	Louisville, KY	\$459.60	travel - hospitality banquet (KPHA Conference)
4/22/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$252.60	travel - lodging/restaurant - receipt not itemized (CAAK Training)
4/22/2008	Liquor Barn	Louisville, KY	\$206.72	liquor store - alcohol, food/bev (2008 Coroners Annual Meeting)
4/22/2008	Texas Roadhouse Louisville	Louisville, KY	\$42.03	restaurant - receipt not itemized (2008 Coroners Annual Meeting)
4/23/2008	Dairy Queen	Leitchfield, KY	\$9.03	restaurant - receipt not itemized (Grayson County)
4/23/2008	Liquor Barn	Louisville, KY	\$34.17	liquor store - alcohol (2008 Coroners Annual Meeting)
4/23/2008	Magic Wok	Campbellsville, KY	\$8.27	restaurant - receipt not itemized (Taylor County)
4/23/2008	O' Charley's	Frankfort, KY	\$38.00	restaurant - receipt not itemized (Pike County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/24/2008	Chili's Bar & Grill	Frankfort, KY	\$59.51	restaurant - receipt not itemized
4/24/2008	Slice of NY Pizzeria	Louisville, KY	\$11.77	restaurant - receipt not itemized (2008 Coroners Annual Meeting)
4/24/2008	Starbucks	Frankfort, KY	\$12.72	restaurant - food/bev
4/24/2008	TGI Friday's	Louisville, KY	\$50.45	restaurant - receipt not itemized (2008 Coroners Annual Meeting)
4/25/2008	Legacy Golf Club	Leitchfield, KY	\$24.10	restaurant - receipt not itemized (Grayson County)
4/28/2008	248 System Parking	Louisville, KY	\$6.00	travel - parking
4/28/2008	Cracker Barrel	Lexington, KY	\$17.30	restaurant - food/bev (meal with coworkers)
4/28/2008	Gordon Biersch	Columbus, OH	\$250.84	restaurant - receipt not itemized
4/28/2008	Kingfish	Louisville, KY	\$19.10	restaurant - receipt not itemized
4/28/2008	Magic Wok	Campbellsville, KY	\$10.48	restaurant - receipt not itemized (Taylor County)
4/29/2008	Beef O Brady's	Frankfort, KY	\$54.73	restaurant - receipt not itemized
4/29/2008	Hyatt Hotels	Columbus, OH	\$138.92	travel - lodging
4/29/2008	Magic Wok	Campbellsville, KY	\$12.99	restaurant - receipt not itemized (Taylor County)
4/30/2008	Applebee's	Frankfort, KY	\$41.09	restaurant - receipt not itemized
4/30/2008	O' Charley's	Danville, KY	\$33.16	restaurant - receipt not itemized (Taylor County)
5/1/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$60.75	restaurant - receipt not itemized (meal with coworkers)
5/1/2008	Subway	Leitchfield, KY	\$7.63	restaurant - receipt not itemized (Grayson County)
5/2/2008	Woody's Restaurant & Bar	Richmond, KY	\$68.71	restaurant - food/bev (meal with coworkers)
5/3/2008	Papa Johns	Frankfort, KY	\$49.16	restaurant - receipt not itemized
5/4/2008	Courtyard by Marriott	Louisville, KY	\$41.71	restaurant - receipt not itemized (2008 Derby Day)
5/5/2008	Wendy's	Frankfort, KY	\$10.34	restaurant - receipt not itemized
5/6/2008	Dairy Queen	Richmond, KY	\$4.76	restaurant - receipt not itemized (simulator setup)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/6/2008	Longhorn Steakhouse	Frankfort, KY	\$101.77	restaurant - receipt not itemized
5/7/2008	Beef O Brady's	Frankfort, KY	\$27.62	restaurant - receipt not itemized (meal with coworkers)
5/7/2008	Kentucky Depot	Stanford, KY	\$77.47	restaurant - receipt not itemized
5/7/2008	Longhorn Steakhouse	Frankfort, KY	\$93.48	restaurant - receipt not itemized
5/7/2008	Subway	Leitchfield, KY	\$10.60	restaurant - receipt not itemized (Grayson County)
5/7/2008	Terry & Kathy's On Main	Mount Sterling, KY	\$27.49	restaurant - receipt not itemized (Montgomery County)
5/7/2008	Waffle House	Lexington, KY	\$16.71	restaurant - receipt not itemized (Fayette County)
5/8/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$25.88	restaurant - receipt not itemized (meal with coworkers)
5/9/2008	Galt House Hotel	Louisville, KY	\$30.49	restaurant - alcohol (training)
5/9/2008	O' Charley's	Frankfort, KY	\$60.06	restaurant - receipt not itemized (meal with board member & coworkers)
5/12/2008	Denny's Restaurant	Mount Vernon, KY	\$14.04	restaurant - receipt not itemized (Clark/Estill/Garrard/Jackson/Rockcastle counties)
5/12/2008	New Song Café	Hardinsburg, KY	\$11.02	restaurant - receipt not itemized (Breckinridge County)
5/12/2008	Waffle House	Benton, KY	\$4.00	restaurant - tip - receipt not itemized (meal with musician)
5/12/2008	Waffle House	Benton, KY	\$16.48	restaurant - receipt not itemized (meal with musician)
5/13/2008	Gold Star Chili	Florence, KY	\$13.37	restaurant - receipt not itemized (meal with coworkers)
5/13/2008	O' Charley's	Ashland, KY	\$17.89	restaurant - receipt not itemized (county visit)
5/13/2008	Ponderosa Steakhouse	Ashland, KY	\$22.59	restaurant - receipt not itemized (county visit)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/13/2008	Sandestin Golf & Beach Resort	Destin, FL	\$643.80	travel - Lodging, food/bev, Beach and Pool Service (2008 CSCA Annual Meeting)
5/13/2008	Subway	Winchester, KY	\$7.09	restaurant - receipt not itemized (Clark County)
5/14/2008	Arby's	Shepherdsville, KY	\$5.66	restaurant - food/bev
5/14/2008	Giovanni's Pizza	Ashland, KY	\$120.38	restaurant - receipt not itemized (county visit)
5/14/2008	Papa Johns	Louisville, KY	\$24.85	restaurant - food/bev
5/15/2008	O' Charley's	Frankfort, KY	\$35.15	restaurant - receipt not itemized (meal with job applicant and coworkers)
5/16/2008	Longhorn Steakhouse	Frankfort, KY	\$158.33	restaurant - receipt not itemized (meal with "moving crew")
5/16/2008	Longhorn Steakhouse	Frankfort, KY	\$64.49	restaurant - receipt not itemized (Franklin County)
5/16/2008	O' Charley's	Richmond, KY	\$35.16	restaurant - receipt not itemized (Estill County)
5/16/2008	Wicks Pizza Parlor & Pub	Louisville, KY	\$116.87	restaurant - receipt not itemized (training)
5/17/2008	Acme Oyster House	Miramar, FL	\$98.79	restaurant - receipt not itemized (CSCA Conference)
5/17/2008	Sandestin Golf & Beach Resort	Destin, FL	\$188.16	travel - Lodging, food/bev, Beach and Pool Service (2008 CSCA Annual Meeting)
5/19/2008	Mr. Gatti's	Leitchfield, KY	\$14.16	restaurant - receipt not itemized (training)
5/21/2008	Applebee's	Corbin, KY	\$25.80	restaurant - receipt not itemized (Whitley County)
5/21/2008	Jeff Ruby's	Louisville, KY	\$8.42	restaurant - receipt not itemized (CoLT Board Meeting next day)
5/21/2008	Steak 'n Shake	Frankfort, KY	\$21.98	restaurant - food/bev (meal with coworkers)
5/22/2008	Donato's Pizza	Lexington, KY	\$12.06	restaurant - receipt not itemized (meeting)
5/22/2008	Galt House Hotel	Louisville, KY	\$49.00	travel - lodging/restaurant - receipt not itemized (CIC & CoLT board Meetings)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/27/2008	Bukners Grill	Corbin, KY	\$40.70	restaurant - receipt not itemized (Whitley County)
5/27/2008	Cattleman's Roadhouse	Shelbyville, KY	\$22.84	restaurant - receipt not itemized (KWCR Meeting)
5/28/2008	Dexter's Restaurant	Hardinsburg, KY	\$30.99	restaurant - receipt not itemized (Breckinridge County)
5/28/2008	Donato's Pizza	Lexington, KY	\$12.06	restaurant - receipt not itemized (meeting)
5/30/2008	O' Charley's	Frankfort, KY	\$18.08	restaurant - receipt not itemized
6/2/2008	Cracker Barrel	Elizabethtown, KY	\$23.38	restaurant - food/bev (meal with coworkers)
6/3/2008	Huddle House	Kuttawa, KY	\$113.36	restaurant - receipt not itemized (meal with coworkers)
6/4/2008	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$123.61	restaurant - receipt not itemized (meal with coworkers)
6/5/2008	McDonald's	Lawrenceburg, KY	\$4.77	restaurant - food/bev
6/5/2008	Serafini	Frankfort, KY	\$99.88	restaurant - receipt not itemized
6/8/2008	Montana Grille	Bowling Green, KY	\$115.37	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	440 Main Restaurant	Bowling Green, KY	\$237.24	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	440 Main Restaurant	Bowling Green, KY	\$660.75	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	Longhorn Steakhouse	Bowling Green, KY	\$48.24	restaurant - receipt not itemized (KY Jailers Conference)
6/9/2008	Montana Grille	Bowling Green, KY	\$892.43	restaurant - receipt not itemized (KY Jailers Conference)
6/10/2008	Dairy Queen	Stanton, KY	\$6.92	restaurant - food/bev
6/10/2008	Double Dogs	Bowling Green, KY	\$41.98	restaurant - receipt not itemized (KY Jailers Conference)
6/10/2008	Earl G Dumplings	Scottsville, KY	\$30.38	restaurant - receipt not itemized (Allen County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/10/2008	Moe's Southwest Grill	Bowling Green, KY	\$8.66	restaurant - receipt not itemized (KY Jailers Conference)
6/10/2008	Red Lobster	Bowling Green, KY	\$197.37	restaurant - receipt not itemized (KY Jailers Conference)
6/10/2008	Red Lobster	Bowling Green, KY	\$20.99	restaurant - receipt not itemized ("dinner/drinks at conference") (KY Jailers Conference)
6/10/2008	Wendy's	Jackson, KY	\$5.55	restaurant - food/bev
6/11/2008	Double Dogs	Bowling Green, KY	\$68.96	restaurant - receipt not itemized (KY Jailers Conference)
6/11/2008	Holiday Inn	Bowling Green, KY	\$244.20	travel - lodging/restaurant - receipt not itemized (KY Jailers Conference)
6/12/2008	Holiday Inn	Bowling Green, KY	\$384.40	travel - lodging, food/bev (\$119 food/lounge) (KY Jailers Conference)
6/12/2008	Holiday Inn	Bowling Green, KY	\$434.19	travel - lodging, food/bev (168.79 food/lounge) (KY Jailers Conference)
6/12/2008	Pig City BBQ	Louisville, KY	\$136.46	restaurant - receipt not itemized
6/12/2008	Sonic Drive-In	Stanford, KY	\$7.13	restaurant - receipt not itemized (Taylor County)
6/13/2008	Holiday Inn - Heartland Café & Atrium Lounge	Bowling Green, KY	\$366.79	restaurant - food/bev (KY Jailers Conference)
6/16/2008	Woody's Restaurant & Bar	Richmond, KY	\$71.08	restaurant - receipt not itemized (Fallen Officer Memorial Fund Event)
6/17/2008	O' Charley's	Frankfort, KY	\$65.00	restaurant - receipt not itemized (meal with coworkers)
6/17/2008	Serafini	Frankfort, KY	\$287.32	restaurant - receipt not itemized (meal with coworkers)
6/18/2008	Four Point Sheraton Hotel	Lexington, KY	\$27.26	travel - lodging/restaurant - receipt not itemized (COLI Training)
6/18/2008	Jeff Ruby's Waterfront	Covington, KY	\$320.11	restaurant - receipt not itemized (2008 KY PVA Conference)
6/18/2008	White Castle	Shelbyville, KY	\$6.34	restaurant - food/bev

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/23/2008	Chili's Bar & Grill	Bardstown, KY	\$53.07	restaurant - receipt not itemized (KPHA)
6/23/2008	Serafini	Frankfort, KY	\$227.88	restaurant - receipt not itemized (meal with coworkers)
6/23/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$21.64	restaurant - receipt not itemized
6/24/2008	Serafini	Frankfort, KY	\$276.06	restaurant - receipt not itemized ("dinner during special session")
6/24/2008	Serafini	Frankfort, KY	\$143.40	restaurant - receipt not itemized ("drink ticket during special session")
6/25/2008	Applebee's	Frankfort, KY	\$27.12	restaurant - receipt not itemized
6/25/2008	Chuck's Wine and Spirits	Bowling Green, KY	\$182.24	liquor store - alcohol (COLI Training & KCJEA/KMCA Conference - Hospitality Suite)
6/25/2008	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$367.67	restaurant - receipt not itemized (COLI Training; meal with officials, speakers, attendees)
6/25/2008	Serafini	Frankfort, KY	\$259.00	restaurant - receipt not itemized ("dinner during special session")
6/26/2008	Arby's	Elizabethtown, KY	\$12.08	restaurant - receipt not itemized (COLI Training)
6/29/2008	Buffalo Wild Wings	Bowling Green, KY	\$27.51	restaurant - receipt not itemized
6/30/2008	Arby's	Beaver Dam, KY	\$5.71	restaurant - food/bev
6/30/2008	Miguel's Restaurante	Frankfort, KY	\$61.73	restaurant - receipt not itemized (meal with coworkers)
7/1/2008	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$33.68	restaurant - receipt not itemized
7/1/2008	Cattleman's Roadhouse	Frankfort, KY	\$45.77	restaurant - receipt not itemized (Union county)
7/1/2008	El Mazatlan	Bowling Green, KY	\$20.83	restaurant - receipt not itemized (2008 County Clerks Conference)
7/1/2008	Waffle House	Mount Vernon, KY	\$11.65	restaurant - receipt not itemized
7/2/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$79.59	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/3/2008	Wendy's	Smiths Grove, KY	\$6.34	restaurant - receipt not itemized
7/8/2008	Qdoba	Florence, KY	\$3.07	restaurant - food/bev
7/8/2008	Sawyer's Downtown Restaurant & Grill	Lexington, KY	\$36.59	restaurant - receipt not itemized (meal with coworkers)
7/8/2008	Smoothie King	Louisville, KY	\$8.46	restaurant - food/bev
7/8/2008	Sonic Drive-In	Winchester, KY	\$5.91	restaurant - receipt not itemized (training)
7/9/2008	Bluegrass Tavern	Lexington, KY	\$64.00	Bar - receipt not itemized (2008 KCJEA/KMCA Conference)
7/9/2008	Hyatt Regency	Lexington, KY	\$124.00	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/9/2008	Rosebud	Lexington, KY	\$199.00	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/9/2008	Silver Diner	Richmond, KY	\$6.10	restaurant - receipt not itemized (training)
7/10/2008	Cheapside Bar & Grill	Lexington, KY	\$96.50	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	deSha's	Lexington, KY	\$156.39	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Harvey's of Lexington	Lexington, KY	\$91.50	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Hyatt Regency	Lexington, KY	\$50.40	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Hyatt Regency	Lexington, KY	\$50.93	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	McCarthy's Irish Bar	Lexington, KY	\$54.50	Bar - receipt not itemized (2008 KCJEA/KMCA Conference)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/10/2008	McCarthy's Irish Bar	Lexington, KY	\$44.50	Bar - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Molly Brooks Irish Pub	Lexington, KY	\$157.00	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Regatta Seafood Grille	Lexington, KY	\$126.48	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Strauss Tobacconist	Lexington, KY	\$5.85	miscellaneous - tobacco shop - receipt not itemized
7/10/2008	White Castle	Shelbyville, KY	\$6.34	restaurant - food/bev
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$26.25	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Yesterday's Restaurant	Lexington, KY	\$327.79	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/10/2008	Zaxby's	Lexington, KY	\$7.82	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/11/2008	Hyatt Regency	Lexington, KY	\$600.26	travel - lodging, food/bev (2008 KCJEA/KMCA Conference) (employee for 2 nights lodging and a total of 21 breakfast buffets on 2 mornings)
7/11/2008	Yesterday's Restaurant	Lexington, KY	\$27.50	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/11/2008	Yesterday's Restaurant	Lexington, KY	\$136.37	restaurant - receipt not itemized (2008 KCJEA/KMCA Conference)
7/12/2008	Huddle House	Berea, KY	\$24.45	restaurant - food/bev (Training)
7/12/2008	Marriott Hotels	Kansas City, MO	\$21.65	restaurant - receipt not itemized (2008 NACo Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/12/2008	Waterfront Bar & Grill	Louisville, KY	\$140.65	restaurant - receipt not itemized
7/13/2008	Famous Dave's Legendary Pit Bar-B-que	Kansas City, MO	\$26.78	restaurant - receipt not itemized (2008 NACo Conference)
7/13/2008	Great American Bagel Bakery	St. Louis, MO	\$8.88	restaurant - receipt not itemized (2008 NACo Conference)
7/13/2008	Holiday Inn - Zebra Room	Kansas City, MO	\$86.19	restaurant - receipt not itemized (2008 NACo Conference)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$6.75	food/bev (2008 NACo Conference; board members)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$15.50	food/bev (2008 NACo Conference; board members)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$25.00	food/bev (2008 NACo Conference; board members)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$21.00	food/bev, alcohol (2008 NACo Conference)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$35.50	food/bev, alcohol (2008 NACo Conference)
7/13/2008	Kansas City Royals Concession	Kansas City, MO (Ballpark)	\$58.50	food/bev, alcohol (2008 NACo Conference)
7/13/2008	Kansas City Transportation	Kansas City, MO	\$35.50	travel - transportation - receipt not itemized (2008 NACo Conference)
7/13/2008	Marriott Hotels	Kansas City, MO	\$24.75	restaurant - receipt not itemized (2008 NACo Conference)
7/13/2008	Willie's Kansas City	Kansas City, MO	\$24.00	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Gordon Biersch	Kansas City, MO	\$27.25	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Gordon Biersch	Kansas City, MO	\$94.49	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Kansas City Royals - Kauffman Stadium Centerplate	Kansas City, MO	\$6.75	food/beer - alcohol (2008 NACo Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2008	McFadden's Sports Saloon	Kansas City, MO	\$104.65	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	McFadden's Sports Saloon	Kansas City, MO	\$117.25	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	McFadden's Sports Saloon	Kansas City, MO	\$139.50	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Osman Pharmacy	Vanceburg, KY	\$5.47	unknown - Receipt not itemized
7/14/2008	Taco Bell	Bradenton, FL	\$3.79	restaurant - food/bev
7/14/2008	Tengo Sed Cantina	Kansas City, MO	\$19.00	restaurant - receipt not itemized (2008 NACo Conference)
7/15/2008	California Pizza	Kansas City, MO	\$43.02	restaurant - receipt not itemized (2008 NACo Conference)
7/15/2008	HMS Host	Kansas City, MO (airport)	\$61.29	restaurant - receipt not itemized (2008 NACo Conference)
7/15/2008	Quaff Bar and Grill	Kansas City, MO	\$80.00	restaurant - receipt not itemized (2008 NACo Conference)
7/15/2008	Wendy's	Oak Grove, MO	\$6.45	restaurant - receipt not itemized (2008 NACo Conference)
7/16/2008	Arby's	Elizabethtown, KY	\$11.80	restaurant - receipt not itemized (2008 NACo Conference)
7/16/2008	Huddle House	Manchester, KY	\$26.95	restaurant - receipt not itemized (Bell/Clay/Harlan/Jackson/Knox counties)
7/16/2008	McDonald's	Springfield, KY	\$2.18	restaurant - food/bev
7/17/2008	Oasis Pizza	Harrogate, TN	\$28.22	restaurant - receipt not itemized (Bell/Clay/Harlan/Jackson/Knox counties)
7/17/2008	Pine Mountain Grill	Whitesburg, KY	\$27.84	restaurant - receipt not itemized
7/17/2008	Shiloh Roadhouse	London, KY	\$18.29	restaurant - receipt not itemized (Bell/Clay/Harlan/Jackson/Knox counties)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/19/2008	KFC	Mount Vernon, KY	\$5.72	restaurant - receipt not itemized (training)
7/19/2008	Southwind Sports Bar & Grill, Inc.	Winchester, KY	\$9.00	restaurant - receipt not itemized
7/20/2008	Halls on the River	Winchester, KY	\$69.18	restaurant - receipt not itemized (Clark County)
7/20/2008	Halls on the River	Winchester, KY	\$95.00	restaurant - receipt not itemized (Clark County)
7/21/2008	Qdoba	Richmond, KY	\$11.42	restaurant - food/bev
7/21/2008	Stonefence Bistro	Paris, KY	\$44.04	restaurant - receipt not itemized (meeting)
7/21/2008	Super 8	Mayfield, KY	\$65.99	travel - lodging
7/21/2008	Taco Bell	Atlanta, GA	\$8.42	restaurant - receipt not itemized
7/21/2008	Taco Bell	Cave City, KY	\$7.66	restaurant - receipt not itemized (COLI Training)
7/22/2008	Locos Deli and Pub	Atlanta, GA	\$65.20	restaurant - receipt not itemized
7/22/2008	Mr. B's Bistro	New Orleans, LA	\$28.50	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)
7/22/2008	Pilot Travel Center	Simpsonville, KY	\$51.61	gas station - receipt not itemized
7/23/2008	Clyde's of Gallery Place	Washington, DC	\$53.00	restaurant - receipt not itemized (NELI)
7/23/2008	Longhorn Steakhouse	Frankfort, KY	\$359.22	restaurant - receipt not itemized (Monthly Staff Birthday Luncheon)
7/23/2008	Smoothie Queen	Atlanta, GA	\$5.25	restaurant - receipt not itemized
7/24/2008	Acadiana	Washington, DC	\$52.55	restaurant - receipt not itemized (NELI)
7/24/2008	Aramark New Orleans Convention Center	New Orleans, LA	\$17.00	unknown - no itemized receipt (2008 NCSL Legislative Meeting)
7/24/2008	Ceiba Restaurant	Washington, DC	\$36.00	restaurant - receipt not itemized (NELI)
7/24/2008	Chick-Fil-A	Calhoun, GA	\$8.50	restaurant - food/bev
7/24/2008	Dickie Brennan's Steakhouse	New Orleans, LA	\$437.42	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)
7/24/2008	Fuddruckers	New Orleans, LA	\$7.62	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/24/2008	Hilton Hotels - American Grill	New Orleans, LA	\$16.52	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)
7/24/2008	Hilton Hotels - Crescent Gift	New Orleans, LA	\$8.98	gifts - receipt not itemized (2008 NCSL Legislative Meeting)
7/24/2008	Hyatt Regency	Lexington, KY	\$3,425.85	travel - lodging, food/bev, alcohol (\$476.25 alcohol)
7/24/2008	Lake Cumberland State Resort Park	Jamestown, KY	\$18.20	restaurant - food/bev
7/24/2008	McAlister's Deli	New Orleans, LA	\$5.44	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)
7/24/2008	McDonald's	Berea, KY	\$5.35	restaurant - food/bev
7/25/2008	Gordon Biersch	New Orleans, LA	\$52.50	restaurant - receipt not itemized (2008 NCSL Legislative Meeting)
7/25/2008	M&S Grill	Washington, DC	\$30.00	restaurant - receipt not itemized (NELI)
7/25/2008	O' Charley's	Richmond, KY	\$38.71	restaurant - receipt not itemized (Mason County)
7/25/2008	United Cabs Inc.	New Orleans, LA	\$70.00	travel - transportation - cab fare (2008 NCSL Legislative Meeting)
7/28/2008	IGA Express	Munfordville, KY	\$2.66	grocery store - food/bev
7/28/2008	Jasmine Chinese Cuisine	Bowling Green, KY	\$11.34	restaurant - receipt not itemized (training)
7/28/2008	Red Lobster	Bowling Green, KY	\$17.78	restaurant - receipt not itemized (training)
7/28/2008	Wendy's	Bowling Green, KY	\$3.15	restaurant - receipt not itemized
7/29/2008	Miguel's Restaurante	Frankfort, KY	\$47.19	restaurant - receipt not itemized (meal with coworkers)
7/29/2008	Red Lobster	Richmond, KY	\$88.06	restaurant - receipt not itemized (training)
7/30/2008	Casa Cafe	Richmond, KY	\$44.25	restaurant - receipt not itemized (training)
7/30/2008	Kroger	Frankfort, KY	\$81.59	grocery store - food/bev (Juice, Soft Drinks, Tonic Water, Limes, Crackers, Party Tray)
7/30/2008	Red Dot Liquor	Frankfort, KY	\$208.80	liquor store - alcohol

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/2/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$65.54	travel - lodging/restaurant - receipt not itemized (Day of Fancy Farm)
8/4/2008	Applebee's	Louisville, KY	\$21.88	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/4/2008	Bistro 301	Louisville, KY	\$80.09	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/4/2008	Howl at the Moon	Louisville, KY	\$73.00	Bar - receipt not itemized (check signed at 11:59 pm) (2008 Governor's Local Issues Conference)
8/4/2008	Jerry's Restaurant	Paris, KY	\$22.41	restaurant - receipt not itemized
8/4/2008	McAlister's Deli	Louisville, KY	\$8.72	restaurant - receipt not itemized (meal with Legislator)
8/5/2008	Cracker Barrel	Lexington, KY	\$32.86	restaurant - food/bev (meal with coworkers)
8/5/2008	Fourth Street Live	Louisville, KY	\$29.50	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/5/2008	Jeff Ruby's	Louisville, KY	\$116.74	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/5/2008	Jeff Ruby's	Louisville, KY	\$232.40	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Cheesecake Factory	Louisville, KY	\$112.49	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Fourth Street Live	Louisville, KY	\$20.00	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$146.98	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$164.87	travel - lodging/restaurant - receipt inadequate (2008 Governor's Local Issues Conference)
8/6/2008	Howl at the Moon	Louisville, KY	\$287.50	Bar - receipt not itemized (2008 Governor's Local Issues Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/6/2008	Howl at the Moon	Louisville, KY	\$16.00	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Howl at the Moon	Louisville, KY	\$238.00	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Howl at the Moon	Louisville, KY	\$15.00	Bar - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	O' Charley's	Danville, KY	\$33.00	restaurant - receipt not itemized (training)
8/6/2008	Peninsula Golf Resort	Lancaster, KY	\$25.00	unknown - Receipt not itemized (Boyle County)
8/6/2008	Peninsula Golf Resort	Lancaster, KY	\$3.00	unknown - Receipt not itemized (Boyle County)
8/6/2008	Ryan's Family Steak House	Elizabethtown, KY	\$10.41	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Sully's Saloons	Louisville, KY	\$5.00	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Sully's Saloons	Louisville, KY	\$14.00	restaurant - receipt not itemized (2008 Governor's Local Issues Conference)
8/6/2008	Taco Bell	Harrodsburg, KY	\$3.58	restaurant - receipt not itemized (Boyle County)
8/6/2008	Walmart	Frankfort, KY	\$16.00	grocery store - food/bev
8/7/2008	Beaumont Inn	Harrodsburg, KY	\$154.54	travel - receipt not itemized (Boyle County)
8/7/2008	Buffalo Wild Wings	Louisville, KY	\$18.52	restaurant - receipt not itemized
8/7/2008	La Fiesta Grande	Danville, KY	\$24.15	restaurant - receipt not itemized (training)
8/7/2008	Lake Barkley State Resort Park	Cadiz, KY	\$8.73	restaurant - receipt not itemized ("Safety Health Bo")
8/7/2008	Mancino's Pizza & Grinders	Bowling Green, KY	\$8.40	restaurant - receipt not itemized (training)
8/7/2008	Marathon Oil	Lawrenceburg, KY	\$2.88	gas station - food/bev
8/7/2008	Walmart	Harrodsburg, KY	\$15.96	grocery store - food/bev
8/8/2008	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$65.33	restaurant - receipt not itemized (meal with coworkers)
8/11/2008	SDI	Carrollton, KY	\$8.45	unknown - Receipt not itemized (training)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/12/2008	Applebee's	Frankfort, KY	\$65.11	restaurant - receipt not itemized (training)
8/12/2008	Ramada Inn - Sigees Restaurant/Lounge	Lexington, KY	\$9.62	restaurant - receipt not itemized
8/13/2008	Applebee's	Highland Heights, KY	\$19.74	restaurant - receipt not itemized
8/13/2008	Exxon Mobil	Wilder, KY	\$4.97	gas station - food/bev
8/13/2008	Oasis Southwest Grill	Kuttawa, KY	\$25.42	restaurant - receipt not itemized (COLI Training)
8/13/2008	White Castle	Elizabethtown, KY	\$9.10	restaurant - food/bev
8/14/2008	Ameristop	Alexandria, KY	\$3.11	gas station - food/bev
8/14/2008	Applebee's	Highland Heights, KY	\$23.37	restaurant - receipt not itemized
8/14/2008	McDonald's	Walton, KY	\$5.04	restaurant - food/bev
8/18/2008	Applebee's	Frankfort, KY	\$44.43	restaurant - receipt not itemized (meal with coworkers)
8/19/2008	Days Inn	Mayfield, KY	\$66.13	travel - lodging
8/19/2008	Galt House Hotel	Louisville, KY	\$5,294.10	restaurant - food/bev, alcohol - Reception/Open Bar (\$3900 alcohol; \$780 service charge) (2008 Governor's Local Issues Conference - Hospitality Suite)
8/19/2008	Malone's Restaurant	Lexington, KY	\$122.27	restaurant - receipt not itemized (meal with coworkers)
8/19/2008	O' Charley's	Frankfort, KY	\$38.49	restaurant - receipt not itemized (traveling)
8/20/2008	Gold Star Chili	Lexington, KY	\$11.26	restaurant - receipt not itemized (training)
8/20/2008	Harbor View Restaurant	Nancy, KY	\$68.61	restaurant - receipt not itemized (training)
8/20/2008	McDonald's	Frankfort, KY	\$8.59	restaurant - food/bev
8/20/2008	O' Charley's	Frankfort, KY	\$63.26	restaurant - receipt not itemized (training)
8/20/2008	Popeyes	Bloomington, IL	\$8.50	restaurant - receipt not itemized
8/21/2008	Holiday Inn	Frankfort, KY	\$32.80	travel - lodging/restaurant - receipt not itemized ("board meeting")
8/21/2008	Huddle House	Manchester, KY	\$18.92	restaurant - receipt not itemized (training)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/21/2008	Panera Bread	Frankfort, KY	\$18.50	restaurant - receipt not itemized (meeting with vendor)
8/22/2008	Applebee's	Frankfort, KY	\$32.53	restaurant - receipt not itemized
8/22/2008	Beef O' Brady's	Frankfort, KY	\$49.68	restaurant - receipt not itemized
8/22/2008	Chuckles	London, Ky	\$29.96	restaurant - receipt not itemized (Training)
8/22/2008	Hilton Hotels	Addison, IL	\$866.78	travel - Lodging, movies/games (\$43.98 movies/games)
8/23/2008	Best Western Hotels	Manchester, KY	\$74.94	travel - receipt not itemized (training)
8/25/2008	McDonald's	Smith's Grove, KY	\$3.18	restaurant - food/bev
8/25/2008	Reno's Roadhouse	Morehead, KY	\$47.49	restaurant - receipt not itemized (Rowan County)
8/25/2008	Serafini	Frankfort, KY	\$40.92	restaurant - receipt not itemized
8/25/2008	Wendy's	Bowling Green, KY	\$6.40	restaurant - receipt not itemized
8/26/2008	Halls on the River	Winchester, KY	\$28.85	restaurant - receipt not itemized (Rowan County)
8/26/2008	Hills Bar-B-Que	Mayfield, KY	\$54.23	restaurant - food/bev
8/26/2008	Oasis Southwest Grill	Kuttawa, KY	\$27.12	restaurant - receipt not itemized
8/27/2008	Huddle House	Kuttawa, KY	\$18.75	restaurant - receipt not itemized
8/27/2008	Oasis Southwest Grill	Kuttawa, KY	\$41.09	restaurant - receipt not itemized
8/28/2008	Hampton Inn	Kuttawa, KY	\$195.14	travel - lodging
8/28/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$205.00	miscellaneous - driver history record - receipt not adequate (training)
8/28/2008	Rookies Sports Bar, Restaurant, & Lounge	Henderson, KY	\$359.28	restaurant - receipt not itemized (WC Board Meeting - members & staff)
8/28/2008	Thai Smile	Frankfort, KY	\$33.72	restaurant - receipt not itemized (meal with auditors)
8/29/2008	Malone's Restaurant	Lexington, KY	\$56.77	restaurant - receipt not itemized ("WC Board Trip")

**All Other Employees Issued Cards****Appendix 10****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/2/2008	Applebee's	Frankfort, KY	\$28.85	restaurant - receipt not itemized (meal with coworkers)
9/2/2008	Liquor Barn	Lexington, KY	\$70.72	liquor store - alcohol (EMS Conference)
9/2/2008	Longhorn Steakhouse	Frankfort, KY	\$57.97	restaurant - receipt not itemized (meal with coworkers)
9/3/2008	Applebee's	Frankfort, KY	\$38.18	restaurant - receipt not itemized (meeting with vendor)
9/3/2008	Buckhead Bellevue	Bellevue, KY	\$84.42	restaurant - receipt not itemized
9/3/2008	Furlongs - A Louisiana Restaurant	Lexington, KY	\$112.41	restaurant - receipt not itemized
9/4/2008	Galvin's Restaurant	Georgetown, KY	\$18.81	restaurant - receipt not itemized (meal with vendor)
9/4/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record - receipt not adequate (training)
9/4/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record - receipt not adequate (training)
9/4/2008	Mi Mexico	Georgetown, KY	\$9.00	restaurant - receipt not itemized (KY Occupational License Admin. Conference)
9/4/2008	Panera Bread	Frankfort, KY	\$16.19	restaurant - receipt not itemized ("UUSC KALF Claim Review lunch")
9/4/2008	Sunrise Bistro	Lexington, KY	\$50.18	restaurant - receipt not itemized (KY EMA Conference)
9/5/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record - receipt not adequate (training)
9/8/2008	Serafini	Frankfort, KY	\$95.56	restaurant - receipt not itemized
9/9/2008	Cheddar's	Ashland, KY	\$24.11	restaurant - receipt not itemized (county visit)
9/9/2008	Logan's Roadhouse	Louisville, KY	\$81.81	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/9/2008	Red Star Tavern	Louisville, KY	\$89.32	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/10/2008	Chili's Bar & Grill	Frankfort, KY	\$43.81	restaurant - receipt not itemized
9/10/2008	Hooters	Jeffersonville, IN	\$43.18	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/10/2008	Maker's Mark Bourbon House & Lounge	Louisville, KY	\$1,997.16	restaurant - receipt not itemized (2008 Ky Sheriffs Conference; meal with 28 sheriffs & deputies and vendor)
9/11/2008	Bull at Boone's Trace Golf Club	Richmond, KY	\$12.48	restaurant - alcohol (RIMS Golf Scramble)
9/11/2008	Cracker Barrel	London, KY	\$28.20	restaurant - food/bev
9/11/2008	Pig City BBQ	Louisville, KY	\$24.32	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/11/2008	TGI Friday's	Louisville, KY	\$267.10	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/12/2008	Holiday Inn	Louisville, KY	\$22.44	restaurant - receipt not itemized (2008 Ky Sheriffs Conference)
9/12/2008	Texas Outlaw	Elizabethtown, KY	\$36.64	restaurant - receipt not itemized (Training)
9/13/2008	Chick-Fil-A	Elizabethtown, KY	\$7.28	restaurant - food/bev
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	French Quarter Inn	Maysville, KY	\$103.59	travel - lodging (Bear's Golf Scramble)
9/13/2008	O' Charley's	Danville, KY	\$52.23	restaurant - receipt not itemized (Training)
9/13/2008	O' Rourke's Pub	Maysville, KY	\$132.00	restaurant - receipt not itemized (Bear's Golf Scramble)
9/13/2008	Shoney's	Elizabethtown, KY	\$29.80	restaurant - food/bev

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/15/2008	Central Photo & Video, Inc.	Paducah, KY	\$25.21	technology - receipt not itemized (batteries for simulator)
9/15/2008	Central Photo & Video, Inc.	Paducah, KY	\$61.66	technology - receipt not itemized (tripod for simulator)
9/15/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$215.00	miscellaneous - driver history record - receipt not adequate (training)
9/15/2008	Old Mill Steakhouse	Chamblee, GA	\$33.81	restaurant - receipt not itemized
9/16/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$15.00	miscellaneous - driver history record - receipt not adequate (training)
9/17/2008	Marriott - Residence Inns	Atlanta, GA	\$383.04	travel - lodging
9/18/2008	Levy Golf Concessions	Chicago, IL	\$8.00	entertainment - unknown - receipt not itemized
9/18/2008	Levy Golf Concessions	Chicago, IL	\$8.00	entertainment - unknown - receipt not itemized
9/18/2008	Levy Golf Concessions	Chicago, IL	\$30.50	entertainment - unknown - receipt not itemized
9/18/2008	Levy Golf Concessions	Chicago, IL	\$44.00	entertainment - unknown - receipt not itemized
9/18/2008	Qdoba	Florence, KY	\$8.32	restaurant - food/bev
9/19/2008	Central Photo & Video, Inc.	Paducah, KY	\$25.44	technology - receipt not itemized (batteries for simulator)
9/19/2008	Levy Golf Concessions	Chicago, IL	\$21.50	entertainment - unknown - receipt not itemized
9/21/2008	Z's Oyster Bar & Steakhouse	Louisville, KY	\$1,076.71	restaurant - receipt not itemized (Ryder Cup; meal with board member and his 2 friends)
9/22/2008	Edward's Pizza & Subs	Falmouth, KY	\$77.64	restaurant - food/bev
9/23/2008	Foodtown Inc	Lebanon, KY	\$12.56	grocery store - food/bev
9/23/2008	Gold Star Buffet	Lebanon, KY	\$26.60	restaurant - receipt not itemized
9/23/2008	Kroger	London, KY	\$15.54	grocery store - food/bev
9/23/2008	McDonald's	Springfield, KY	\$5.67	restaurant - food/bev
9/23/2008	Walmart	London, KY	\$96.67	grocery store - food/bev
9/23/2008	Walmart	London, KY	\$1.99	miscellaneous - Foam chest

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/24/2008	Papa Johns	Campbellsville, KY	\$28.64	restaurant - receipt not itemized (Marion/Taylor counties)
9/24/2008	Wendy's	Lebanon, KY	\$7.10	restaurant - receipt not itemized
9/25/2008	Longhorn Steakhouse	Frankfort, KY	\$74.83	restaurant - food/bev (lunch with auditors)
9/26/2008	Majestic Pizza and Steakhouse	Benton, KY	\$25.65	restaurant - receipt not itemized
9/26/2008	O' Charley's	Frankfort, KY	\$14.95	restaurant - receipt not itemized
9/26/2008	O' Charley's	Frankfort, KY	\$33.24	restaurant - receipt not itemized
9/26/2008	Serafini	Frankfort, KY	\$173.82	restaurant - receipt not itemized ("dinner with judges and sheriff")
9/28/2008	Comfort Inn & Suites	Paducah, KY	\$224.55	travel - lodging
9/29/2008	Cracker Barrel	Shelbyville, KY	\$200.00	gifts - gift cards purchased (Insurance Litigation Conference; for speakers)
9/29/2008	Donato's Pizza	Lexington, KY	\$12.06	restaurant - receipt not itemized
9/30/2008	Bluegrass on the Green	Lexington, KY	\$375.05	food/bev - catering - receipt not itemized (Insurance Litigation Conference)
9/30/2008	Crown Plaza Hotel - Kilberns	Lexington, KY	\$22.54	restaurant - receipt not itemized (Insurance Litigation Conference)
9/30/2008	Flocoe	Pineville, KY	\$17.44	restaurant - receipt not itemized
9/30/2008	Kobe Stonegrill & Sushi House	Lexington, KY	\$105.45	restaurant - receipt not itemized (meal with coworkers)
9/30/2008	Taco Bell	Bowling Green, KY	\$9.19	restaurant - receipt not itemized
10/1/2008	deSha's	Lexington, KY (airport)	\$24.13	restaurant - receipt not itemized (CRL Board Meeting)
10/1/2008	Holiday Inn - Heartland Café	Bowling Green, KY	\$10.50	restaurant - receipt not itemized
10/1/2008	Old Silo Golf Club	Mount Sterling, KY	\$235.00	restaurant - Receipt not itemized (meal with officials to discuss salt shortage)

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/1/2008	Red Lobster	Bowling Green, KY	\$191.72	restaurant - receipt not itemized (Taylor County)
10/2/2008	Azur Restaurant	Lexington, KY	\$43.89	restaurant - receipt not itemized (Lunch with KLC President)
10/2/2008	Double Dogs	Bowling Green, KY	\$27.73	restaurant - food/bev
10/2/2008	Holiday Inn	Bowling Green, KY	\$194.41	travel - lodging, food/bev
10/2/2008	IGA Express	Bowling Green, KY	\$2.77	grocery store - food/bev
10/3/2008	Chili's Bar & Grill	Frankfort, KY	\$40.86	restaurant - receipt not itemized (meal with coworkers)
10/3/2008	Hilton Garden Inn	Bowling Green, KY	\$227.43	travel - lodging, food/bev
10/3/2008	Hilton Garden Inn	Bowling Green, KY	\$106.38	travel - lodging
10/3/2008	Hilton Hotels - American Grill	Bowling Green, KY	\$24.09	restaurant - receipt not itemized
10/3/2008	Ice House Restaurant & Bar	Burlington, VT	\$68.62	restaurant - receipt not itemized (CRL Board Meeting)
10/3/2008	Thee Irish Pub	Detroit, MI (airport)	\$60.00	restaurant - receipt not itemized (CRL Board Meeting)
10/7/2008	BP Oil	Frankfort, KY	\$2.37	gas station - food/bev
10/9/2008	Bistro Jeanty	Yountville, CA	\$151.69	restaurant - receipt not itemized
10/9/2008	Longhorn Steakhouse	Frankfort, KY	\$95.37	restaurant - receipt not itemized (meal with board members & coworkers)
10/10/2008	Perry's	San Francisco, CA	\$66.70	restaurant - receipt not itemized
10/10/2008	Steak 'n Shake	Frankfort, KY	\$21.15	restaurant - receipt not itemized (training)
10/11/2008	Holiday Inn	Middlesboro, KY	\$85.80	travel - lodging/restaurant - receipt not itemized
10/14/2008	Huddle House	Brandenburg, KY	\$11.00	restaurant - food/bev
10/15/2008	Ruby Tuesday	Elizabethtown, KY	\$14.07	restaurant - receipt not itemized
10/16/2008	Beef O Brady's	Frankfort, KY	\$43.21	restaurant - receipt not itemized (meeting)
10/16/2008	Marriott Hotels - Champions Restaurant	Louisville, KY	\$19.91	restaurant - receipt not itemized (2008 KLC Conference)
10/20/2008	Bob Evans Restaurant	Louisville, KY	\$27.07	restaurant - food/bev
10/20/2008	Denny's Restaurant	Lexington, KY	\$27.98	restaurant - food/bev

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/20/2008	Sid's Place	Winchester, KY	\$36.10	restaurant - receipt not itemized (Clark County)
10/20/2008	Smokey Bones Bar & Fire Grill	Jeffersontown, KY	\$23.59	restaurant - receipt not itemized
10/21/2008	Fazoli's Restaurant	Lexington, KY	\$5.29	restaurant - receipt not itemized
10/21/2008	Hooters	Louisville, KY	\$45.86	restaurant - receipt not itemized
10/21/2008	Serafini	Frankfort, KY	\$48.28	restaurant - receipt not itemized (meal with coworkers)
10/21/2008	Serafini	Frankfort, KY	\$29.32	restaurant - receipt not itemized
10/22/2008	Malone's Restaurant	Lexington, KY	\$21.23	restaurant - receipt not itemized (meeting)
10/22/2008	Malone's Restaurant	Lexington, KY	\$88.47	restaurant - receipt not itemized (meeting)
10/22/2008	Penn Station	Louisville, KY	\$19.36	restaurant - food/bev
10/23/2008	Chili's Bar & Grill	Frankfort, KY	\$53.56	restaurant - receipt not itemized (meal with coworkers)
10/23/2008	Donut Days	Lexington, KY	\$20.88	restaurant - receipt not itemized (UI Board Meeting)
10/23/2008	Executive Inn	Louisville, KY	\$365.59	travel - Lodging
10/23/2008	Papa Johns	Campbellsville, KY	\$26.00	restaurant - receipt not itemized (Taylor County)
10/23/2008	Poppy's Bakery	Frankfort, KY	\$16.81	food/bev - receipt not itemized
10/24/2008	Gold Star Chili	Lexington, KY	\$11.37	restaurant - receipt not itemized
10/24/2008	O' Charley's	Danville, KY	\$51.41	restaurant - receipt not itemized (Taylor County)
10/24/2008	Wendy's	Lexington, KY	\$5.46	restaurant - food/bev
10/27/2008	Malone's Restaurant	Lexington, KY	\$172.59	restaurant - receipt not itemized (training)
10/27/2008	Pizza Hut	Beaver Dam, KY	\$11.10	restaurant - receipt not itemized (Ohio County)
10/27/2008	Pizza Hut	Beaver Dam, KY	\$13.60	restaurant - receipt not itemized (Ohio County)
10/28/2008	Capital Plaza Hotel	Frankfort, KY	\$94.14	travel - lodging, food/bev
10/29/2008	BP Oil	Stanton, KY	\$3.16	gas station - merchandise

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**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/29/2008	Longhorn Steakhouse	Frankfort, KY	\$139.09	restaurant - receipt not itemized (Pendleton County)
10/29/2008	Tachibana Japanese Restaurant	Lexington, KY	\$99.95	restaurant - receipt not itemized (training)
10/30/2008	Brothers Barbaque	Central City, KY	\$572.40	restaurant - receipt not itemized (training)
10/30/2008	Holiday Inn	Lexington, KY	\$545.22	travel - lodging/restaurant - receipt not itemized
10/30/2008	Longhorn Steakhouse	Frankfort, KY	\$50.00	gifts - giftcards - receipt not itemized (wellness program)
11/3/2008	Cardinal Hall of Fame Café	Louisville, KY	\$23.07	restaurant - receipt not itemized (training)
11/3/2008	Honey Baked Ham	Frankfort, KY	\$208.06	restaurant - food/bev (staff potluck on 10/31)
11/3/2008	Longhorn Steakhouse	Frankfort, KY	\$25.00	restaurant - receipt not itemized (wellness program)
11/3/2008	McDonald's	Frankfort, KY	\$8.59	restaurant - receipt not itemized (traveling)
11/3/2008	Seye Enterprises	Louisville, KY	\$18.87	unknown - Receipt not itemized (training)
11/3/2008	Tumbleweed Southwest Grill	Murray, KY	\$47.26	restaurant - receipt not itemized
11/4/2008	Kingfish	Louisville, KY	\$12.49	restaurant - receipt not itemized (training)
11/6/2008	Yoder's Bulk Foods	Hindman, KY	\$12.21	food/bev - receipt not itemized (Knott County)
11/7/2008	Hilton Garden Inn	Louisville, KY	\$515.68	travel - lodging, food/bev
11/10/2008	Applebee's	Frankfort, KY	\$47.58	restaurant - receipt not itemized (meeting)
11/10/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$59.71	restaurant - receipt not itemized
11/10/2008	Serafini	Frankfort, KY	\$431.54	restaurant - receipt not itemized (meal with vendor & coworkers)
11/13/2008	Arby's	Shepherdsville, KY	\$11.16	restaurant - food/bev
11/13/2008	Julie's	Frankfort, KY	\$145.50	flowers - funeral (relatives of board member & 2 employees)
11/13/2008	Paddy Wagon Irish Pub	Richmond, KY	\$49.30	restaurant - receipt not itemized (meeting)



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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/14/2008	Crown Plaza	Louisville, KY	\$10,444.16	travel - lodging, food/bev (47 rooms; \$672.13 food/alcohol) (Insurance Litigation Conference)
11/14/2008	deSha's	Maysville, KY	\$57.75	restaurant - receipt not itemized
11/14/2008	Longhorn Steakhouse	Frankfort, KY	\$43.37	restaurant - food/bev (meal with coworkers)
11/14/2008	Pizza Hut	Frankfort, KY	\$25.61	restaurant - food/bev
11/15/2008	Melini Cucina Italian Restaurant	Grayson, KY	\$28.79	restaurant - receipt not itemized
11/15/2008	O' Rourke's Pub	Maysville, KY	\$21.25	restaurant - receipt not itemized
11/16/2008	deSha's	Maysville, KY	\$28.43	restaurant - receipt not itemized
11/16/2008	French Quarter Inn	Maysville, KY	\$209.77	travel - Lodging, food/bev
11/16/2008	Shady Cliff Restaurant	Greenville, KY	\$23.89	restaurant - receipt not itemized
11/17/2008	Johnny Carino's Italian Restaurant	Frankfort, KY	\$56.37	restaurant - receipt not itemized
11/18/2008	A La Lucie	Lexington, KY	\$1,559.42	restaurant - receipt not itemized (2008 KACo Conference)
11/18/2008	Brooklyn Sports Grill	Lexington, KY	\$302.86	restaurant - receipt not itemized (2008 KACo Conference)
11/18/2008	deSha's	Lexington, KY	\$434.97	restaurant - receipt not itemized (2008 KACo Conference)
11/18/2008	deSha's	Lexington, KY	\$70.18	restaurant - receipt not itemized (2008 KACo Conference)
11/18/2008	deSha's	Lexington, KY	\$83.90	restaurant - receipt not itemized (2008 KACo Conference)
11/18/2008	Sawyer's Downtown Restaurant & Grill	Lexington, KY	\$128.03	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	deSha's	Lexington, KY	\$11.48	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	deSha's	Lexington, KY	\$135.08	restaurant - receipt not itemized (2008 KACo Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/19/2008	Hyatt Regency	Lexington, KY	\$49.93	travel - lodging/restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Hyatt Regency	Lexington, KY	\$249.75	travel - lodging/restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Portofino	Lexington, KY	\$82.25	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Portofino	Lexington, KY	\$627.06	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Sal's Italian Chophouse	Lexington, KY	\$98.44	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Sawyer's Downtown Restaurant & Grill	Lexington, KY	\$33.37	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Sheila Bayes Jewelers	Lexington, KY	\$31.80	miscellaneous - Watch Batteries
11/19/2008	Yesterday's Restaurant	Lexington, KY	\$43.00	restaurant - receipt not itemized (2008 KACo Conference)
11/19/2008	Yesterday's Restaurant	Lexington, KY	\$232.00	restaurant - receipt not itemized (2008 KACo Conference)
11/20/2008	deSha's	Lexington, KY	\$84.08	restaurant - receipt not itemized (2008 KACo Conference)
11/20/2008	Furlongs - A Louisiana Restaurant	Lexington, KY	\$614.10	restaurant - receipt not itemized (2008 KACo Conference)
11/20/2008	Mo' Joe's Café	Lexington, KY	\$8.48	restaurant - receipt not itemized (2008 KACo Conference)
11/20/2008	Yesterday's Restaurant	Lexington, KY	\$115.50	restaurant - receipt not itemized (2008 KACo Conference)
11/21/2008	Penguin Dueling Piano Bar	Lexington, KY	\$566.50	Bar - receipt not itemized (2008 KACo Conference)
11/21/2008	Penguin Dueling Piano Bar	Lexington, KY	\$207.00	Bar - receipt not itemized (2008 KACo Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/21/2008	Yesterday's Restaurant	Lexington, KY	\$539.03	restaurant - receipt not itemized (2008 KACo Conference)
11/25/2008	Arby's	Elizabethtown, KY	\$15.09	restaurant - food/bev
11/25/2008	Pizza Hut	Fulton, KY	\$35.54	restaurant - receipt not itemized
11/27/2008	Kobe Stonegrill & Sushi House	Lexington, KY	\$111.38	restaurant - receipt not itemized
12/1/2008	Kentucky Transmission	Lawrenceburg, KY	\$90.00	auto - receipt not itemized (KACo vehicle)
12/2/2008	Bartholomew's Fine Foods	Madisonville, KY	\$17.76	restaurant - receipt not itemized
12/2/2008	Chili's Bar & Grill	Frankfort, KY	\$19.22	restaurant - receipt not itemized
12/2/2008	Dolphin on Demand	Naples, FL	\$75.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/2/2008	Dolphin on Demand	Naples, FL	\$75.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/3/2008	Chili's Bar & Grill	Frankfort, KY	\$40.54	restaurant - receipt not itemized (meal with vendor & coworkers)
12/3/2008	Dolphin on Demand	Naples, FL	\$25.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/3/2008	McDonald's	Leitchfield, KY	\$3.50	restaurant - food/bev
12/4/2008	Cracker Barrel	Cadiz, KY	\$23.46	restaurant - receipt not itemized
12/4/2008	Luxury Taxi	Naples, FL	\$75.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/4/2008	Prince Giovanni's Limo	Naples, FL	\$75.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/4/2008	Prince Giovanni's Limo	Naples, FL	\$75.00	travel - transportation - receipt not itemized (SAWCA Conference)
12/5/2008	Marathon Oil	Elizabethtown, KY	\$3.67	gas station - food/bev
12/5/2008	Papa Johns	Naples, FL	\$72.64	restaurant - receipt not itemized (SAWCA Conference)
12/6/2008	Cracker Barrel	Clarksville, TN	\$28.49	restaurant - receipt not itemized (SAWCA Conference)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/6/2008	Dewares Club	Ft. Myers, FL (airport)	\$12.52	Bar - receipt not itemized (2008 SAWCA Conference)
12/8/2008	O' Charley's	Frankfort, KY	\$536.75	restaurant - food/bev (Monthly Staff Birthday Luncheon)
12/8/2008	Serafini	Frankfort, KY	\$187.76	restaurant - receipt not itemized ("group of county elected officials")
12/10/2008	Chevron	Frankfort, KY	\$2.53	gas station - food/bev
12/10/2008	Oasis Southwest Grill	Kuttawa, KY	\$27.00	restaurant - receipt not itemized (traveling)
12/11/2008	Huddle House	Kuttawa, KY	\$17.65	restaurant - receipt not itemized
12/11/2008	Oasis Southwest Grill	Kuttawa, KY	\$33.67	restaurant - receipt not itemized
12/12/2008	Rimas Diner II	Covington, KY	\$53.05	restaurant - receipt not itemized (lunch with legislators & NK CAC)
12/13/2008	Morton's - The Steakhouse	Nashville, TN	\$711.25	restaurant - receipt not itemized (meal with vendor)
12/13/2008	Ruby Tuesday	Elizabethtown, KY	\$59.83	restaurant - receipt not itemized (meal with vendor)
12/16/2008	Hilton Hotels	Nashville, TN	\$235.68	travel - lodging/restaurant - receipt not itemized (meeting with vendor; less employee reimbursement to KACo)
12/16/2008	Hilton Hotels - Sports Grille	Nashville, TN	\$38.85	restaurant - receipt not itemized (meeting with vendor)
12/16/2008	Malibu Pub and Grill	Lexington, KY	\$27.00	restaurant - receipt not itemized
12/17/2008	Cracker Barrel	Lexington, KY	\$54.79	restaurant - food/bev (2008 December Board Meetings & Holiday Dinner)
12/17/2008	Cracker Barrel	Lexington, KY	\$141.52	restaurant - food/bev (2008 December Board Meetings & Holiday Dinner)
12/17/2008	Embassy Suites	Lexington, KY	\$40.88	restaurant - alcohol (2008 December Board Meetings & Holiday Dinner)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/17/2008	Embassy Suites	Lexington, KY	\$16.85	restaurant - receipt not itemized (2008 December Board Meetings & Holiday Dinner)
12/17/2008	Furlongs - A Louisiana Restaurant	Lexington, KY	\$196.04	restaurant - receipt not itemized (2008 December Board Meetings & Holiday Dinner)
12/17/2008	Ocean Breeze Inc	Frankfort, KY	\$2.39	liquor store - Receipt not itemized
12/18/2008	Hooters	Lexington, KY	\$21.16	restaurant - receipt not itemized
12/22/2008	Longhorn Steakhouse	Frankfort, KY	\$42.51	restaurant - receipt not itemized
12/23/2008	Big Boy	Frankfort, KY	\$19.36	restaurant - food/bev
12/23/2008	Honeybaked Ham Company	Frankfort, KY	\$125.20	restaurant - food/bev (Staff Christmas Party)
1/5/2009	Applebee's	Frankfort, KY	\$51.40	restaurant - receipt not itemized
1/7/2009	Chili's Bar & Grill	Frankfort, KY	\$4.22	restaurant - receipt not itemized
1/7/2009	Embassy Suites	Lexington, KY	\$6,323.16	travel - Lodging, food/bev (\$1705.34 food/bev) (2008 December Board Meetings & Holiday Dinner)
1/9/2009	Buddies Pizza	Frankfort, KY	\$18.11	restaurant - receipt not itemized (traveling)
1/9/2009	Chili's Bar & Grill	Frankfort, KY	\$20.07	restaurant - receipt not itemized
1/12/2009	TGI Friday's	Lexington, KY	\$25.91	restaurant - receipt not itemized (traveling)
1/13/2009	Chili's Bar & Grill	Frankfort, KY	\$17.00	restaurant - receipt not itemized (traveling)
1/13/2009	Longhorn Steakhouse	Frankfort, KY	\$110.18	restaurant - receipt not itemized
1/14/2009	Longhorn Steakhouse	Frankfort, KY	\$167.58	restaurant - receipt not itemized (meal with coworkers; traveling)
1/14/2009	Serafini	Frankfort, KY	\$60.25	restaurant - receipt not itemized
1/14/2009	Serafini	Frankfort, KY	\$790.53	restaurant - receipt not itemized
1/15/2009	Beef O' Brady's	Frankfort, KY	\$33.67	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/15/2009	Caproni's Restaurant	Maysville, KY	\$32.23	restaurant - receipt not itemized
1/15/2009	Donut Days	Lexington, KY	\$17.67	restaurant - receipt not itemized (training)
1/15/2009	Fazoli's Restaurant	Frankfort, KY	\$13.64	restaurant - receipt not itemized (meal with coworkers; traveling)
1/22/2009	Donut Days	Lexington, KY	\$19.45	restaurant - receipt not itemized (CoLT Board Meeting)
1/23/2009	Mancino's Pizza & Grinders	Lexington, KY	\$16.67	restaurant - receipt not itemized (traveling)
1/26/2009	Chili's Bar & Grill	Frankfort, KY	\$63.95	restaurant - receipt not itemized
1/27/2009	Serafini	Frankfort, KY	\$85.94	restaurant - receipt not itemized
1/28/2009	Papa Johns	Frankfort, KY	\$174.73	restaurant - food/bev
1/30/2009	Julie's	Frankfort, KY	\$135.34	flowers - unknown (employee & Legislator)
2/2/2009	Arandas Mexican Restaurant	Frankfort, KY	\$87.47	restaurant - receipt not itemized (traveling; meal with coworkers)
2/2/2009	Executive West Hotel	Louisville, KY	\$15.05	travel - lodging/restaurant - receipt not itemized (training)
2/4/2009	Kroger	Frankfort, KY	\$21.16	grocery store - food/bev (2009 KCJEA Conference - bloody mary mix)
2/4/2009	Malone's Restaurant	Lexington, KY	\$1,065.22	restaurant - receipt not itemized (2009 KCJEA Conference)
2/4/2009	Malone's Restaurant	Lexington, KY	\$69.64	restaurant - receipt not itemized (2009 KCJEA Conference)
2/10/2009	Tachibana Japanese Restaurant	Lexington, KY	\$74.11	restaurant - receipt not itemized (meal with coworkers)
2/24/2009	Hometown Pizza	Taylorsville, KY	\$30.21	restaurant - receipt not itemized ("lunch for deputies who volunteered to fill in scenarios for driving class")
2/24/2009	Raising Cane's	Lexington, KY	\$14.39	restaurant - food/bev

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/25/2009	Creative Stitches	Frankfort, KY	\$277.00	miscellaneous -promotional items - jackets/shirts (for board members)
2/25/2009	Fivestar	Paducah, KY	\$28.86	gas station - alcohol
2/26/2009	A Little Taste of Texas	Glasgow, KY	\$101.49	restaurant - receipt not itemized (KACo Insurance Forums)
2/26/2009	Cracker Barrel	Calvert City, KY	\$131.82	restaurant - food/bev (KACo Insurance Forums)
2/26/2009	Utley's Bar & Grill	Bowling Green, KY	\$70.50	restaurant - receipt not itemized (KACo Insurance Forums)
2/26/2009	Willard Intercontinental Hotel	Washington, DC	\$11,855.53	travel - lodging, food/bev, internet, long distance calls (2009 NCCAE Meeting)
3/2/2009	Casa Marina Resort Key West	Key West, FL	\$115.75	restaurant - food/bev, alcohol (1 drink)
3/2/2009	Tumbleweed Southwest Grill	Shepherdsville, KY	\$15.01	restaurant - receipt not itemized (traveling)
3/2/2009	Unlimited Graphics	La Center, KY	\$107.53	miscellaneous - promo/sweater vests/clothes
3/3/2009	A Little Taste of Texas	Glasgow, KY	\$274.03	restaurant - receipt not itemized (traveling)
3/3/2009	Capital Plaza Hotel	Frankfort, KY	\$25.75	unknown - receipt not itemized (meal with board member)
3/3/2009	Capital Plaza Hotel	Frankfort, KY	\$22.75	unknown - receipt not itemized (traveling; meal with board member)
3/3/2009	Chili's Bar & Grill	Frankfort, KY	\$50.74	restaurant - receipt not itemized
3/3/2009	Cracker Barrel	Dry Ridge, KY	\$51.46	restaurant - food/bev (Grant County)
3/3/2009	eFax Plus Service	Los Angeles, CA	\$167.00	technology - internet/fax service - receipt inadequate
3/3/2009	Gene's Restaurant	Henderson, KY	\$22.26	restaurant - receipt not itemized (Henderson county)
3/3/2009	Serafini	Frankfort, KY	\$337.18	restaurant - receipt not itemized (traveling; meal with board member)
3/3/2009	Strip House Steakhouse	Key West, FL	\$179.43	restaurant - receipt not itemized
3/4/2009	Pepes Café & Steakhouse, Inc	Key West, FL	\$36.75	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/4/2009	Pisces Seafood Restaurant	Key West, FL	\$198.01	restaurant - receipt not itemized
3/5/2009	Capital Plaza Hotel	Frankfort, KY	\$91.58	travel - lodging, food/bev
3/5/2009	Capital Plaza Hotel	Frankfort, KY	\$92.58	travel - lodging, food/bev
3/5/2009	Capital Plaza Hotel	Frankfort, KY	\$124.86	travel - lodging, food/bev
3/5/2009	Casa Marina Resort Key West	Key West, FL	\$2,235.88	travel - lodging, food/bev
3/5/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$72.00	travel - parking
3/5/2009	Paschal's Restaurant	Atlanta, GA (airport)	\$33.67	restaurant - food/bev
3/7/2009	Cracker Barrel	Shelbyville, KY	\$58.74	restaurant - food/bev
3/7/2009	Lotus	Washington, DC	\$167.00	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/7/2009	Waterfront Bar & Grill	Louisville, KY	\$43.81	restaurant - receipt not itemized
3/8/2009	Marriott Hotels	Washington, DC	\$22.70	travel - lodging/restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/8/2009	Old Ebbit Grill	Washington, DC	\$81.08	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/8/2009	Old Ebbitt Grill	Washington, DC	\$42.57	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/10/2009	Host Communications	Lexington, KY	\$9,130.00	Miscellaneous - UK Media Buy
3/10/2009	Occidental Grill	Washington, DC	\$90.10	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/10/2009	Old Ebbit Grill	Washington, DC	\$270.01	restaurant - receipt not itemized (2009 NACo Legislative Conference)
3/10/2009	Papa Johns	Campbellsville, KY	\$25.71	restaurant - receipt not itemized (KACo Insurance Forums)
3/11/2009	Firefresh BBQ	Shelbyville, KY	\$20.15	restaurant - receipt not itemized
3/11/2009	Flocoe	Pineville, KY	\$8.68	restaurant - receipt not itemized (training/county visits)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/11/2009	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$1,284.85	travel - Lodging, food/bev (6 rooms; a group master room; \$308.44 food/bev) (training)
3/12/2009	Holiday Inn	Bowling Green, KY	\$2,717.00	travel - lodging, food/bev, alcohol (11 rooms; a classroom; \$307 alcohol; \$801.71 food/bev) (KACo Insurance Forums)
3/12/2009	Mr. Gatti's	Campbellsville, KY	\$20.51	restaurant - receipt not itemized (county visits)
3/13/2009	Arby's	Russell Springs, KY	\$2.32	restaurant - receipt not itemized (county visits)
3/13/2009	Burger King	La Grange, KY	\$5.71	restaurant - receipt not itemized (training)
3/13/2009	Capital Plaza Hotel	Frankfort, KY	\$1,270.42	travel - lodging - rent
3/13/2009	Fastway Taco Bell	Leitchfield, KY	\$5.40	restaurant - receipt not itemized
3/13/2009	Sonic Drive-In	Nicholasville, KY	\$6.76	restaurant - receipt not itemized (county visits)
3/13/2009	Sweet Potatoes Restaurant	Frankfort, KY	\$51.01	restaurant - food/bev (meal with coworkers)
3/16/2009	Flocoe	Pineville, KY	\$21.70	restaurant - receipt not itemized (Bell/Harlan counties)
3/16/2009	Pine Mountain State Resort Park	Pineville, KY	\$30.06	travel - lodging/restaurant - receipt not itemized (Bell County)
3/16/2009	Red Pepper Deli	La Grange, KY	\$22.86	restaurant - receipt not itemized (lunch with vendor)
3/17/2009	Pine Mountain State Resort Park	Pineville, KY	\$22.84	travel - lodging/restaurant - receipt not itemized (Bell County)
3/17/2009	Pine Mountain State Resort Park	Pineville, KY	\$132.18	travel - lodging/restaurant - receipt not itemized (Bell County)
3/18/2009	Longhorn Steakhouse	Frankfort, KY	\$82.44	restaurant - receipt not itemized (2009 KACTFO Conference)
3/18/2009	Miguel's Restaurante	Frankfort, KY	\$68.43	restaurant - receipt not itemized
3/18/2009	Serafini	Frankfort, KY	\$86.61	restaurant - receipt not itemized (2009 KACTFO Conference)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/18/2009	Willard Intercontinental Hotel	Washington, DC	\$22,917.12	travel - lodging, food/bev, internet, long distance phone, dry cleaning (11 rooms; \$2891.05 food/bev) (2009 NACo Legislative Conference)
3/19/2009	Flocoe	Pineville, KY	\$12.17	restaurant - receipt not itemized (Bell/Whitley counties)
3/20/2009	Garcia's Mexican Restaurant	Frankfort, KY	\$39.60	restaurant - receipt not itemized (2009 KACTFO Conference)
3/20/2009	Gene's Restaurant	Henderson, KY	\$10.90	restaurant - receipt not itemized
3/23/2009	White Castle	Richmond, KY	\$8.48	restaurant - receipt not itemized (Madison County)
3/24/2009	Applebee's	Lexington, KY	\$51.16	restaurant - receipt not itemized (KACo/KLC training meeting)
3/24/2009	J Milton's Steak & Buffet	Middlesboro, KY	\$13.26	restaurant - receipt not itemized (Bell County)
3/25/2009	Pizza Hut	Shelbyville, KY	\$15.37	restaurant - food/bev
3/25/2009	Ryan's Family Steak House	Middlesboro, KY	\$9.31	restaurant - receipt not itemized (Bell/Harlan counties)
3/26/2009	Capital Plaza Hotel	Frankfort, KY	\$267.60	travel - lodging, food/bev
3/26/2009	Capital Plaza Hotel	Frankfort, KY	\$1,044.60	travel - lodging, food/bev
3/26/2009	Capital Plaza Hotel	Frankfort, KY	\$483.60	restaurant - food/bev (bar \$130)
3/26/2009	Papa Johns	Mount Vernon, KY	\$13.26	restaurant - receipt not itemized (Harlan County)
3/27/2009	Donut Days	Lexington, KY	\$9.29	restaurant - receipt not itemized (UI Board Meeting)
3/27/2009	Lowe's	Frankfort, KY	\$18.00	miscellaneous - plywood
3/31/2009	Caproni's Restaurant	Maysville, KY	\$43.17	restaurant - receipt not itemized
3/31/2009	Olive Garden	Paducah, KY	\$52.41	restaurant - receipt not itemized (meal with vendor)
4/1/2009	White Castle	Richmond, KY	\$5.57	restaurant - receipt not itemized (traveling)
4/2/2009	Kmart	Frankfort, KY	\$32.83	miscellaneous - food/bev - receipt not adequate
4/2/2009	Wendy's	Hazard, KY	\$11.89	restaurant - receipt not itemized (Letcher County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/3/2009	Cardinal Hall of Fame Café	Louisville, KY	\$29.69	restaurant - receipt not itemized (2009 KMCA Conference)
4/3/2009	Claudia Sanders Dinner House	Shelbyville, KY	\$44.53	restaurant - receipt not itemized (2009 KMCA Conference)
4/3/2009	Dell	Austin, TX	\$1,167.63	technology - computer (note reads that Clinton County will reimburse)
4/3/2009	Walmart	Frankfort, KY	\$50.00	gifts - gift card (wellness program)
4/4/2009	Cardinal Hall of Fame Café	Louisville, KY	\$78.51	restaurant - receipt not itemized (2009 KMCA Conference)
4/4/2009	Cardinal Hall of Fame Café	Louisville, KY	\$78.51	restaurant - receipt not itemized (2009 KMCA Conference)
4/4/2009	Cardinal Hall of Fame Café	Louisville, KY	\$78.51	restaurant - receipt not itemized (2009 KMCA Conference)
4/4/2009	Cardinal Hall of Fame Café	Louisville, KY	\$78.55	restaurant - receipt not itemized (2009 KMCA Conference)
4/4/2009	Lilly's	Louisville, KY	\$413.56	restaurant - receipt not itemized
4/4/2009	Liquor Barn	Louisville, KY	\$344.56	liquor store - alcohol (2009 KMCA Conference)
4/6/2009	Cracker Barrel	Lexington, KY	\$33.78	restaurant - receipt not itemized
4/6/2009	Root-A-Bakers	Morehead, KY	\$16.35	restaurant - receipt not itemized
4/7/2009	Holiday Inn Express	London, KY	\$765.03	travel - lodging, food/bev (9 rooms; less reimbursement of \$145.94) (Insurance Forums)
4/9/2009	Miss Ida's Tea Room	Inez, KY	\$13.64	restaurant - receipt not itemized
4/13/2009	Long John Silver	Stanton, KY	\$6.86	restaurant - food/bev
4/14/2009	Flocoe	Pineville, KY	\$11.00	restaurant - receipt not itemized (county visits)
4/15/2009	DQ Grill & Chill	Harrodsburg, KY	\$6.83	restaurant - receipt not itemized (Mercer County)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/15/2009	UK Athletic Association Ticket Office	Lexington, KY	\$410.00	entertainment - tickets - 2 season football tickets
4/17/2009	Subway	Corbin, KY	\$7.94	restaurant - receipt not itemized (county visits)
4/18/2009	OceanAire Seafood Room	Orlando, FL	\$133.83	restaurant - receipt not itemized
4/20/2009	Crowne Plaza Hotel	Louisville, KY	\$2,307.59	travel - lodging, food/bev, alcohol (13 rooms; \$39.39 alcohol; \$90.98 food/bev) (2009 KMCA Conference)
4/20/2009	Kentucky Rural Water Association	Bowling Green, KY	\$55.00	miscellaneous - golf, tournament, conference - receipt not itemized
4/20/2009	Pig City BBQ	Louisville, KY	\$45.69	restaurant - receipt not itemized (meal with coworkers)
4/20/2009	Ponderosa Steakhouse	Morehead, KY	\$11.29	restaurant - receipt not itemized (traveling)
4/21/2009	TGI Fridays	Louisville, KY	\$44.10	restaurant - receipt not itemized (2009 KY Coroners Conference)
4/22/2009	Avira	Tettngang, Germany	\$62.95	technology - software
4/22/2009	El Caporal #4	Louisville, KY	\$22.59	restaurant - receipt not itemized (2009 KY Coroners Conference)
4/22/2009	Exxon Mobil	Orlando, FL	\$4.00	gas
4/22/2009	Kroger	Louisville, KY	\$87.32	grocery store - alcohol (2009 KY Coroners Conference)
4/22/2009	Tony Roma's	Louisville, KY	\$53.70	restaurant - receipt not itemized (2009 KY Coroners Conference)
4/23/2009	Caproni's Restaurant	Maysville, KY	\$51.36	restaurant - receipt not itemized
4/23/2009	General Butler State Resort Park	Carrollton, KY	\$11.26	travel - receipt not itemized (KALF Board Retreat)
4/23/2009	Holiday Inn	Louisville, KY	\$13.59	restaurant - receipt not itemized (2009 KY Coroners Conference)
4/23/2009	Peabody	Orlando, FL	\$1,422.37	travel - lodging/restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/24/2009	Radisson	Lexington, KY	\$14.49	restaurant - receipt not itemized (KPCA conference)
4/27/2009	Bearno's Pizza	Louisville, KY	\$19.47	restaurant - receipt not legible (American Jailers Conference)
4/27/2009	Kmart	Frankfort, KY	\$59.66	miscellaneous - food/bev - Soft Drinks
4/27/2009	Marriott Hotels - Champions Restaurant	Louisville, KY	\$35.57	restaurant - receipt not itemized (American Jailers Conference)
4/28/2009	Johnny Carino's Italian Restaurant	Frankfort, KY	\$65.65	restaurant - receipt not itemized (meal with coworkers)
4/28/2009	Kentucky International Convention Center (KICC Ticket Office)	Louisville, KY	\$8.00	unknown - receipt not itemized (American Jailers Conference)
4/28/2009	Marriott Hotels	Louisville, KY	\$39.77	travel - lodging/restaurant - receipt not itemized (American Jailers Conference)
4/28/2009	Wendy's	Lexington, KY	\$11.06	restaurant - receipt not itemized (American Jailers Conference)
4/29/2009	General Butler State Resort Park	Carrollton, KY	\$1,312.05	travel - lodging, food/bev (7 rooms; \$610.33 food/bev) (KALF Board Meeting)
4/29/2009	Longhorn Steakhouse	Frankfort, KY	\$50.56	restaurant - receipt not itemized
4/29/2009	Marriott Hotels	Louisville, KY	\$118.47	travel - lodging
4/29/2009	Penn Station	Lexington, KY	\$23.38	restaurant - receipt not itemized (county visit)
4/30/2009	Donut Days	Lexington, KY	\$24.70	restaurant - receipt not itemized (CoLT Board Meeting)
4/30/2009	Kentucky Fudge Company	Harrodsburg, KY	\$9.26	restaurant - receipt not legible (Mercer County)
5/1/2009	Denny's Restaurant	Beaver Dam, KY	\$36.29	restaurant - receipt not itemized (county visit)
5/4/2009	Cracker Barrel	Louisville, KY	\$62.15	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/4/2009	Joe's Crab	Louisville, KY	\$57.89	restaurant - Receipt not legible (meal with coworkers)
5/5/2009	Galt House Hotel	Louisville, KY	\$23.03	travel - lodging/restaurant - receipt not itemized
5/5/2009	Old Spaghetti Factory	Louisville, KY	\$17.37	restaurant - receipt not itemized
5/5/2009	TGI Friday's	Louisville, KY	\$30.53	restaurant - receipt not itemized
5/6/2009	Asian Chao	Louisville, KY	\$6.87	restaurant - receipt not itemized (Governor's Safety & Health Conference)
5/6/2009	Galt House Hotel	Louisville, KY	\$44.27	restaurant - receipt not itemized (meal with coworker)
5/6/2009	O' Charley's	Frankfort, KY	\$38.21	restaurant - receipt not itemized (lunch with vendor)
5/7/2009	Galt House Hotel	Louisville, KY	\$55.24	travel - lodging, food/bev - receipt not itemized (Governor's Safety & Health Conference)
5/7/2009	Galt House Hotel	Louisville, KY	\$76.81	travel - lodging/restaurant - receipt not itemized (Governor's Safety & Health Conference)
5/7/2009	TGI Friday's	Louisville, KY	\$35.65	restaurant - receipt not itemized
5/8/2009	Kentucky Fudge Company	Harrodsburg, KY	\$7.28	restaurant - receipt not itemized (county visit)
5/11/2009	Julie's	Frankfort, KY	\$46.50	flowers - floral arrangement, delivery charge (employee's new baby)
5/13/2009	Capital Plaza Hotel - Cascades Lounge	Frankfort, KY	\$33.00	restaurant - alcohol (meal with officials)
5/13/2009	Serafini	Frankfort, KY	\$326.10	restaurant - receipt not itemized (meal with clients)
5/13/2009	Walmart	Frankfort, KY	\$37.07	grocery store - food/bev
5/14/2009	Rafferty's Restaurant	Bowling Green, KY	\$13.07	restaurant - receipt not itemized (traveling)
5/15/2009	Melini Cucina Italian Restaurant	Grayson, KY	\$60.79	restaurant - receipt not itemized (traveling)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/17/2009	McCormick & Schmick's Seafood Restaurant	Baltimore, MD	\$39.55	restaurant - receipt not itemized
5/17/2009	Super Shuttle	Baltimore, MD (airport)	\$15.60	travel - transportation
5/18/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$27.00	travel - parking
5/18/2009	Melini Cucina Italian Restaurant	Grayson, KY	\$60.79	restaurant - receipt not itemized
5/18/2009	Michael's	Ravenna, KY	\$38.00	restaurant - receipt not itemized (county visit)
5/19/2009	Back Yard Burgers	Lexington, KY	\$7.08	restaurant - receipt not itemized (training)
5/20/2009	Lee's Famous Recipe Chicken	Hodgenville, KY	\$6.87	restaurant - receipt not itemized (county visit)
5/20/2009	Marathon Oil	Frankfort, KY	\$3.58	gas station - food/bev
5/20/2009	Oasis Southwest Grill	Kuttawa, KY	\$163.00	restaurant - receipt not itemized (COLI training next day)
5/20/2009	Oasis Southwest Grill	Kuttawa, KY	\$27.75	restaurant - receipt not itemized (COLI training next day)
5/20/2009	Steak 'n Shake	Richmond, KY	\$13.14	restaurant - receipt not itemized (county visit)
5/21/2009	Carmel's Restaurant	Asheville, NC	\$49.97	restaurant - receipt not itemized (CSCA Conference)
5/22/2009	Cracker Barrel	Mount Sterling, KY	\$31.03	restaurant - food/bev
5/22/2009	Pine Mountain Grill	Whitesburg, KY	\$42.11	restaurant - receipt not itemized (county visit)
5/26/2009	Creative Stitches	Frankfort, KY	\$50.00	miscellaneous - receipt not itemized (jacket for magistrate)
5/26/2009	Harve's Restaurant LLC	Morganfield, KY	\$56.78	restaurant - receipt not itemized
5/26/2009	Longhorn Steakhouse	Frankfort, KY	\$54.62	restaurant - receipt not itemized (traveling; meal with coworkers)
5/29/2009	Subway	Mount Vernon, KY	\$7.09	restaurant - receipt not itemized (county visit)
6/2/2009	Oasis Southwest Grill	Kuttawa, KY	\$53.93	restaurant - receipt not itemized (training)
6/2/2009	Subway	Manchester, KY	\$6.77	restaurant - receipt not itemized (county visit)
6/3/2009	Arby's	Lawrenceburg, KY	\$11.31	restaurant - receipt not itemized (traveling)

**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/4/2009	Miguel's Restaurante	Frankfort, KY	\$27.31	restaurant - receipt not itemized (county visit)
6/4/2009	Rira Irish Pub	Louisville, KY	\$32.64	restaurant - receipt not itemized (check signed 9:34 pm)
6/4/2009	Z's Fusion	Louisville, KY	\$96.62	restaurant - receipt not itemized (check signed 9:51 pm)
6/5/2009	Julie's	Frankfort, KY	\$36.50	flowers - (employee's new baby)
6/5/2009	Yaching's	Louisville, KY	\$24.62	restaurant - receipt not itemized
6/6/2009	Marriott Hotels	Louisville, KY	\$319.22	travel - lodging, food/bev, parking, bar (\$47.27 bar)
6/8/2009	Michael's	Ravenna, KY	\$11.00	restaurant - receipt not itemized (county visit)
6/9/2009	Ken & Pauls Family Steakhouse & Pizza	Harlan, KY	\$16.42	restaurant - receipt not itemized (county visit)
6/10/2009	Creek Side Rest	Campbellsville, KY	\$13.05	restaurant - receipt not itemized (county visit)
6/10/2009	Shoney's	Corbin, KY	\$11.25	restaurant - receipt not itemized (county visit)
6/10/2009	Walmart	Frankfort, KY	\$50.00	gifts - gift card (wellness program)
6/11/2009	Donut Days	Lexington, KY	\$22.44	restaurant - receipt not itemized (training)
6/11/2009	Fuzzy Duck Coffee Shop	Morehead, KY	\$2.28	restaurant - receipt not itemized (training)
6/12/2009	Subway	Lexington, KY	\$6.88	restaurant - receipt not itemized (training)
6/14/2009	Dewey's Pizza	Newport, KY	\$20.62	restaurant - receipt not itemized (Jailers Conference)
6/14/2009	Down Under	Covington, KY	\$37.04	Bar - receipt not itemized (2009 Jailers Conference)
6/15/2009	First Watch	Covington, KY	\$35.71	restaurant - receipt inadequate (Jailers Conference)
6/15/2009	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$742.14	travel - Food/bev, Meeting Room (\$642.14 food/bev) (CoLI Training)
6/15/2009	Mitchell's Fish Market	Newport, KY	\$535.96	restaurant - receipt not itemized (Jailers Conference)



**All Other Employees Issued Cards**

**Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/15/2009	Mitchell's Fish Market	Newport, KY	\$28.54	restaurant - receipt not itemized (Jailers Conference)
6/15/2009	Mitchell's Fish Market	Newport, KY	\$261.90	restaurant - receipt not itemized (Jailers Conference)
6/16/2009	Arnie's on the Levee	Newport, KY	\$37.71	restaurant - receipt not itemized (Jailers Conference)
6/16/2009	Behle Street Café LLC	Covington, KY	\$94.20	restaurant - receipt not itemized (Jailers Conference)
6/16/2009	Behle Street Café LLC	Covington, KY	\$44.85	restaurant - receipt not itemized (Jailers Conference)
6/17/2009	Applebee's	Highland Heights, KY	\$25.66	restaurant - receipt not itemized (Jailers Conference)
6/17/2009	Behle Street Café LLC	Covington, KY	\$11.05	restaurant - receipt not itemized (Jailers Conference)
6/17/2009	Behle Street Café LLC	Covington, KY	\$51.60	restaurant - receipt not itemized (Jailers Conference)
6/17/2009	Boat House	Cincinnati, OH	\$378.92	restaurant - receipt not itemized (Jailers Conference)
6/17/2009	Four Point Sheraton Hotel	Lexington, KY	\$1,150.20	travel - lodging, food/bev, video equipment (\$972.20 food/bev) (CoLI Training)
6/17/2009	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$1,402.60	travel - lodging, Food/bev, Meeting Room (\$593.34 food/bev) (CoLI Training)
6/18/2009	Pompilios Restaurant	Newport, KY	\$133.30	restaurant - receipt not itemized (Jailers Conference)
6/19/2009	Marriott Hotels	Cincinnati, OH	\$648.32	travel - lodging/restaurant - receipt not itemized (Jailers Conference)
6/19/2009	Marriott Hotels	Covington, KY	\$684.49	travel - lodging/restaurant - receipt not itemized (Jailers Conference)
6/22/2009	Longhorn Steakhouse	Frankfort, KY	\$99.83	restaurant - receipt not itemized (traveling; meal with coworkers)

**All Other Employees Issued Cards****Credit Card Expenditures with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/22/2009	State Journal	Frankfort, KY	\$396.00	unknown - receipt not itemized
6/22/2009	Subway	Frankfort, KY	\$6.77	restaurant - receipt not itemized (county visit)
6/23/2009	Chili's Bar & Grill	Frankfort, KY	\$83.81	restaurant - receipt not itemized (meal with coworkers)
6/23/2009	McDonald's	Albany, KY	\$6.76	restaurant - receipt not itemized (county visit)
6/26/2009	Donut Days	Lexington, KY	\$26.65	restaurant - receipt not itemized (CoLT Board Meeting)
6/30/2009	Behle Street Café LLC	Covington, KY	\$110.10	restaurant - receipt not itemized (PVA Conference)
6/30/2009	Pompilios Restaurant	Newport, KY	\$55.86	restaurant - receipt not itemized (meal with vendor and county)
<b>Total</b>	<b>1556 transactions</b>		<b>\$211,674.83</b>	

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/10/2006	Chili's Bar & Grill	Frankfort, KY	\$51.73	restaurant
7/24/2006	Pizza Hut	Murray, KY	\$21.82	restaurant (meal with officials)
7/25/2006	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$60.63	travel - lodging/restaurant (training)
7/25/2006	Messenger	Madisonville, KY	\$5.95	Unknown
7/31/2006	Ole Country Store	Sulphur, IN	\$54.00	gas station (county visit)
8/7/2006	Charlies At The Pier	Chicago, IL	\$59.61	restaurant (2006 NACo Annual Conference)
8/21/2006	Messenger	Madisonville, KY	\$5.95	Unknown
9/6/2006	McDonald's	Owensboro, KY	\$4.19	restaurant
9/18/2006	Messenger	Madisonville, KY	\$5.95	Unknown
10/5/2006	Best Western Hotels	Frankfort, KY	\$87.09	travel - lodging/restaurant
10/5/2006	Garcia's Mexican Restaurant	Frankfort, KY	\$20.94	restaurant
10/16/2006	Steak 'n Shake	Frankfort, KY	\$20.63	restaurant (traveling)
10/18/2006	National Seminars Group/Padgett-Thompson	Kansas City, MO	\$438.99	Unknown
10/23/2006	Applebee's	Madisonville, KY	\$56.17	restaurant
10/23/2006	Messenger	Madisonville, KY	\$5.95	Unknown
10/24/2006	Days Inn	Madisonville, KY	\$60.51	travel - lodging
10/24/2006	Golden Glaze Bakery	Madisonville, KY	\$11.07	restaurant
11/1/2006	Best Western Hotels	Frankfort, KY	\$87.09	travel - lodging/restaurant
11/2/2006	Garcia's Mexican Restaurant	Frankfort, KY	\$17.76	restaurant
11/2/2006	Hyatt Hotels	Louisville, KY	\$53.77	travel - lodging/restaurant
11/8/2006	Huddle House	Manchester, KY	\$12.07	restaurant
11/9/2006	O' Charley's	Frankfort, KY	\$23.79	restaurant (traveling)
11/17/2006	Cracker Barrel	Elizabethtown, KY	\$16.63	restaurant
11/27/2006	Steak 'n Shake	Frankfort, KY	\$37.32	restaurant (traveling)
12/24/2006	FTD - Caldwell County Florist	Princeton, KY	\$106.00	flowers - unknown
1/10/2007	Carriage House Hotel (Ramada Inn)	Paintsville, KY	\$150.63	travel - lodging/restaurant
1/18/2007	National Safety Council	Itasca, IL	\$107.45	Unknown
1/18/2007	National Safety Council	Itasca, IL	\$396.00	Unknown
1/23/2007	Longhorn Steakhouse	Frankfort, KY	\$21.53	restaurant (traveling)
1/24/2007	Cracker Barrel	Merrillville, IN	\$47.22	restaurant
1/24/2007	Westin Hotels	Itasca, IL	\$5.50	travel - lodging/restaurant
1/24/2007	Westin Hotels	Itasca, IL	\$59.27	travel - lodging/restaurant
1/26/2007	Kentucky Department For the Blind	Frankfort, KY	\$63.75	Unknown
1/30/2007	Marriott Hotels	Lexington, KY	\$115.04	travel - lodging/restaurant
1/30/2007	Marriott Hotels	Lexington, KY	\$1,515.53	travel - lodging/restaurant
2/1/2007	Triumphtech	Saint Paul, MN	\$99.00	technology
2/6/2007	Serafini	Frankfort, KY	\$502.90	restaurant

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/7/2007	Hyatt Regency	Lexington, KY	\$63.89	restaurant
2/9/2007	Environmental Education Foundation	Gilbert, AZ	\$295.00	Unknown
2/14/2007	Cracker Barrel	Calvert City, KY	\$19.60	restaurant (KACo Insurance Forum)
2/16/2007	Fairfield Inn	Elizabethtown, KY	\$89.25	travel - lodging
2/28/2007	Hard Rock Café	Louisville, KY	\$43.34	restaurant (2007 KACTFO Conference)
3/4/2007	Pisces Seafood Restaurant	Key West, FL	\$227.23	restaurant
3/23/2007	Dragon Bar and Grill	Frankfort, KY	\$38.80	restaurant
4/2/2007	Kentucky Rural Water Association	Bowling Green, KY	\$50.00	miscellaneous - hospitality suite at conference
4/3/2007	Freedom Scientific	Unknown	\$995.00	Unknown
4/10/2007	Hampton Inn	Hazard, KY	\$82.50	travel - lodging
4/11/2007	Holiday Inn	Frankfort, KY	\$20.85	travel - lodging/restaurant
4/13/2007	Galt House Hotel	Louisville, KY	\$184.09	travel - lodging/restaurant
4/13/2007	Skyline Chili	Louisville, KY	\$11.84	restaurant (2007 KMCA Spring Meeting)
4/15/2007	Galt House Hotel	Louisville, KY	\$30.00	travel - lodging/restaurant
5/8/2007	Cantina Laredo	Branson, MO	\$80.41	restaurant (WC Board Meeting)
5/8/2007	Walmart	Benton, KY	\$15.92	Unknown
5/9/2007	National Safety Council	Itasca, IL	\$355.00	Unknown
5/11/2007	Chateau on the Lake	Branson, MO	\$693.39	travel - lodging, food/bev, other (WC Board Meeting)
5/11/2007	Cincinnati Airport	Erlanger, KY	\$24.00	travel - parking
5/11/2007	McDonald's	Crittenden, KY	\$7.79	restaurant
5/16/2007	Embassy Suites	Lexington, KY	\$151.98	travel - lodging (CSCA Conference)
5/30/2007	Flying J	Shelbyville, KY	\$36.87	gas station; did not use KACo gas card
5/31/2007	Firefresh BBQ	Shelbyville, KY	\$27.92	restaurant
6/3/2007	BP Oil	Alexandria, KY	\$39.18	gas station; did not use KACo gas card
6/5/2007	American Bounty Restaurant	Owensboro, KY	\$90.20	restaurant (KY Jailers Conference)
6/5/2007	American Bounty Restaurant	Owensboro, KY	\$819.33	restaurant (KY Jailers Conference)
6/5/2007	Team IP Apparel & Novelties	Owensboro, KY	\$4.67	unknown (KY Jailer's Conference)
6/8/2007	O' Charley's	Frankfort, KY	\$26.91	restaurant
6/15/2007	AT&T	Unknown	\$153.69	Unknown
6/15/2007	Bonefish Grill	Louisville, KY	\$35.47	restaurant (KACo Auction)

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/21/2007	Holiday Inn	Scottsville, KY	\$110.19	travel - lodging/restaurant (Allen County Loss Survey)
6/29/2007	McDonald's	Lancaster, KY	\$4.65	restaurant (Garrard County Loss Survey)
7/12/2007	VSA @ Louisville Bats	Louisville, KY	\$16.50	unknown (2007 KCJEA/KMCA Conference)
7/14/2007	HMS Host	Charlotte, NC (airport)	\$71.43	restaurant (2007 NACo Annual Conference)
7/14/2007	Tobacco Company Restaurant	Richmond, VA	\$16.00	restaurant (2007 NACo Annual Conference)
7/15/2007	Tobacco Company Restaurant	Richmond, VA	\$68.00	restaurant (2007 NACo Annual Conference)
7/15/2007	Tobacco Company Restaurant	Richmond, VA	\$176.23	restaurant (2007 NACo Annual Conference)
7/15/2007	Tobacco Company Restaurant	Richmond, VA	\$445.92	restaurant (2007 NACo Annual Conference)
7/16/2007	Museum of Confederacy	Richmond, VA	\$33.00	unknown (2007 NACo Annual Conference - for board member)
7/16/2007	Tobacco Company Restaurant	Richmond, VA	\$92.49	restaurant (2007 NACo Annual Conference)
7/17/2007	Cincinnati Airport	Erlanger, KY	\$41.00	travel - parking (2007 NACo Annual Conference)
7/17/2007	HMS Host	Richmond, VA (airport)	\$8.42	restaurant (2007 NACo Annual Conference)
7/23/2007	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$228.14	travel - lodging/restaurant (COLI Training)
7/26/2007	Longhorn Steakhouse	Frankfort, KY	\$59.22	restaurant
7/27/2007	Northwest Airlines	Atlanta, GA	\$308.10	travel - transportation
7/28/2007	Expedia	Unknown	\$5.00	travel - fee
7/30/2007	American Beauty Florist & Gifts	Shelbyville, KY	\$53.00	flowers - unknown
7/31/2007	Chili's Bar & Grill	Frankfort, KY	\$99.03	restaurant
7/31/2007	Dick's Sporting Goods	Lexington, KY	\$8.46	Unknown
8/1/2007	Malone's Restaurant	Lexington, KY	\$536.06	restaurant (training)
8/5/2007	Northwest Airlines	Minnesota	\$149.00	travel - transportation
8/5/2007	Northwest Airlines	Minnesota	\$15.00	travel - transportation - fee
8/10/2007	Walmart	Frankfort, KY	\$28.76	Unknown
8/11/2007	BP Oil	Louisville, KY	\$23.60	gas station; did not use KACo gas card
8/16/2007	Holiday Inn	Bowling Green, KY	\$114.46	travel - lodging/restaurant (Allen County Loss Survey)
8/21/2007	Applebee's	Louisville, KY	\$32.41	restaurant (COLI Training)
8/23/2007	Hampton Inn	Hazard, KY	\$97.90	travel - lodging

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/27/2007	McDonald's	Prospect, KY	\$3.02	restaurant
8/29/2007	McDonald's	Danville, KY	\$8.11	restaurant (training)
8/30/2007	Bistro 301	Louisville, KY	\$100.65	restaurant (KACo Auction)
8/31/2007	Taco Bell	Louisville, KY	\$5.14	restaurant (2007 Governor's Local Issues Conference)
9/5/2007	Irish Rover Too	La Grange, KY	\$27.99	restaurant
9/12/2007	Howl at the Moon	Louisville, KY	\$170.50	Bar (2007 KY Sheriffs Conference)
9/19/2007	CDW Government, Inc.	Vernon Hills, IL	\$1,209.99	technology
9/27/2007	Hampton Inn	London, KY	\$64.99	travel - lodging (COLI Training)
9/27/2007	Hampton Inn	London, KY	\$64.99	travel - lodging (COLI Training)
10/3/2007	Microsoft Tech Support	Washington	\$259.00	technology
10/5/2007	Galt House Hotel	Louisville, KY	\$259.04	travel - lodging/restaurant (KACo/KACF Health Insurance Meetings)
10/6/2007	EBS Online Tickets	New York, NY	\$385.00	entertainment - tickets (RIMS Meeting)
10/7/2007	Telephone Technologies, Inc.	New York, NY	\$4.27	entertainment - tickets - fee (RIMS Meeting)
10/11/2007	Lake Cumberland State Resort Park	Jamestown, KY	\$101.27	travel - lodging/restaurant
10/15/2007	Crosswinds Golf Course	Bowling Green, KY	\$118.88	Unknown
10/18/2007	McDonald's	Georgetown, KY	\$8.85	restaurant
10/29/2007	McDonald's	Cadiz, KY	\$15.32	restaurant (COLI Training)
10/30/2007	Hampton Inn	Corbin, KY	\$143.76	travel - lodging (Jailers Conference)
11/9/2007	Skywalker Communications	Indianapolis, IN	\$222.98	technology
11/13/2007	Applebee's	Louisville, KY	\$27.49	restaurant
11/13/2007	McDonald's	Danville, KY	\$8.59	restaurant (Boyle/Garrard counties)
11/14/2007	Beaumont Inn	Harrodsburg, KY	\$36.02	restaurant (Boyle/Garrard counties)
11/14/2007	Big Boy	Frankfort, KY	\$9.26	restaurant (traveling)
11/14/2007	McDonald's	Danville, KY	\$8.59	restaurant (Boyle/Garrard counties)
11/16/2007	Red Robin	Nicholasville, KY	\$23.94	restaurant (Garrard/Lincoln/Jessamine counties)
11/16/2007	Walgreens	Frankfort, KY	\$11.65	Unknown
11/21/2007	Hampton Inn	Owensboro, KY	\$91.01	travel - lodging (training)
11/26/2007	Beef O' Brady's	Frankfort, KY	\$54.26	restaurant

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/28/2007	Hyatt Regency	Lexington, KY	\$11.99	travel - lodging/restaurant (2007 KACo Conference)
11/29/2007	Yesterday's Restaurant	Lexington, KY	\$21.00	restaurant (2007 KACo Conference)
11/30/2007	Village Florist	Richmond, KY	\$111.25	flowers - unknown
12/2/2007	Office Depot	Paducah, KY	\$11.96	Unknown
12/6/2007	Hampton Inn	Covington, KY	\$143.58	travel - lodging (training)
12/6/2007	Hampton Inn	Covington, KY	\$287.16	travel - lodging (training)
12/13/2007	Shopper Village Liquors, Inc.	Lexington, KY	\$41.98	liquor store (2007 Board Christmas Dinner/Meetings)
1/4/2008	Hampton Inn	Frankfort, KY	\$201.90	travel - lodging
1/12/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$49.55	travel - lodging/restaurant
1/18/2008	Commonwealth Schools of Insurance	Louisville, KY	\$38.00	Unknown
1/22/2008	Galt House Hotel	Louisville, KY	\$25.09	restaurant
1/22/2008	Hampton Inn	Covington, KY	\$143.58	travel - lodging (training)
1/29/2008	Fazoli's Restaurant	Shepherdsville, KY	\$8.62	restaurant
2/1/2008	USPS	Benton, KY	\$5.25	post office; did not use inhouse postage meter (Jefferson County)
2/12/2008	Hampton Inn	Frankfort, KY	\$100.95	travel - lodging
2/14/2008	Holiday Inn	Bowling Green, KY	\$40.50	restaurant
2/25/2008	Holiday Inn	Frankfort, KY	\$100.00	travel - lodging/restaurant
3/3/2008	Joes Stone Crab Restaurant	Miami, FL	\$161.42	restaurant (NELI Program)
3/4/2008	Holiday Inn	Frankfort, KY	\$550.00	travel - lodging/restaurant
3/6/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$50.00	travel - parking (NELI Program)
3/6/2008	Ritz Carlton	Key Biscayne, FL	\$2,346.83	travel - lodging/restaurant (NELI Program)
3/7/2008	Wanpen Thai and Chinese Restaurant	Berea, KY	\$90.28	restaurant
3/13/2008	AT&T Wireless	Frankfort, KY	\$399.99	technology
3/13/2008	IIA/CPCU Institute	Unknown	\$148.80	Unknown
3/14/2008	Cattleman's Roadhouse	Shelbyville, KY	\$38.05	restaurant (Marsh Insurance Marketplace Update)
3/17/2008	Rose Garden Florist	Paducah, KY	\$63.60	flowers - unknown
3/18/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$126.30	travel - lodging/restaurant
3/24/2008	McDonald's	Lexington, KY	\$5.51	restaurant
3/25/2008	Amoco Oil	Caneyville, KY	\$4.30	gas station; did not use KACo gas card
3/28/2008	Lake Cumberland State Resort Park	Jamestown, KY	\$80.64	travel - lodging/restaurant (Lake Cumberland ADD)

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/30/2008	Holiday Inn Express	Madisonville, KY	\$86.11	travel - lodging/restaurant
3/30/2008	Holiday Inn Express	Madisonville, KY	\$172.22	travel - lodging/restaurant
3/30/2008	Marriott Hotels	Hebron, KY	\$14.62	restaurant (2008 KMCA Spring Meeting)
4/4/2008	Kentucky Rural Water Association	Bowling Green, KY	\$50.00	Unknown
4/8/2008	McDonald's	Louisville, KY	\$8.04	restaurant
4/9/2008	McDonald's	Lexington, KY	\$4.19	restaurant
4/15/2008	Quickbooks	Unknown	\$809.75	technology - software
4/19/2008	Executive West Hotel	Louisville, KY	\$102.36	travel - lodging/restaurant
4/25/2008	Executive West Hotel	Louisville, KY	\$360.14	travel - lodging/restaurant (KPHA Conference)
4/29/2008	Hyatt Hotels	Columbus, OH	\$17.92	travel - lodging/restaurant (filming footage for simulator)
4/30/2008	Hyatt Hotels	Columbus, OH	\$235.84	travel - lodging/restaurant
4/30/2008	Hyatt Hotels	Columbus, OH	\$235.84	travel - lodging/restaurant (filming footage for simulator)
5/3/2008	Serafini	Frankfort, KY	\$384.30	restaurant
5/13/2008	Sandestin Golf & Beach Resort	Destin, FL	\$321.90	travel - lodging/restaurant (2008 CSCA Annual Conference)
5/14/2008	Jeff Ruby's	Louisville, KY	\$1,508.23	restaurant (RIMS Seminar)
5/14/2008	Jeff Ruby's	Louisville, KY	\$110.63	restaurant (RIMS Seminar)
5/15/2008	Science Hill Inn Dining Room	Shelbyville, KY	\$71.75	restaurant (RIMS Seminar)
5/16/2008	Holiday Inn	Louisville, KY	\$101.21	travel - lodging/restaurant (RIMS Seminar)
5/16/2008	Holiday Inn	Louisville, KY	\$101.21	travel - lodging/restaurant (RIMS Seminar)
5/16/2008	Holiday Inn	Louisville, KY	\$101.21	travel - lodging/restaurant (RIMS Seminar)
5/16/2008	Sandestin Golf & Beach Resort	Destin, FL	\$132.31	travel - lodging/restaurant (2008 CSCA Annual Conference)
5/18/2008	Sandestin Golf & Beach Resort	Destin, FL	\$54.08	travel - lodging/restaurant (2008 CSCA Annual Conference)
5/18/2008	Wall Street Deli	Atlanta, GA	\$17.16	restaurant (2008 CSCA Annual Conference)
5/19/2008	McDonald's	Stanford, KY	\$5.82	restaurant
5/19/2008	Wendy's	Frankfort, KY	\$5.40	restaurant ("VIPS Golf Outing")
5/20/2008	Executive West Hotel	Louisville, KY	\$132.85	travel - lodging/restaurant



**All Other Employees Issued Cards**  
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**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/28/2008	O' Malley's Eatery & Pub	Corbin, KY	\$46.07	restaurant (Whitley County)
5/29/2008	Thai Smile	Frankfort, KY	\$56.08	restaurant
5/30/2008	Holiday Inn Express	Corbin, KY	\$212.61	travel - lodging/restaurant (Whitley County)
6/2/2008	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$381.86	restaurant
6/2/2008	Colby's Deli & Café	Owensboro, KY	\$8.66	restaurant
6/2/2008	McDonald's	Lexington, KY	\$6.44	restaurant
6/3/2008	Buzzard Rock Resort - Buzzard Rock Café	Kuttawa, KY	\$15.18	restaurant
6/3/2008	Holiday Inn Express	Owensboro, KY	\$83.98	travel - lodging/restaurant
6/5/2008	Subway	Winchester, KY	\$6.88	restaurant
6/6/2008	Gilbert's Gun Shop	Frankfort, KY	\$233.15	Unknown (simulator)
6/6/2008	Madison Gardens	Richmond, KY	\$45.14	restaurant
6/6/2008	Travelnow.com,	Missouri	\$5.00	travel - fee (2008 NACo Conference)
6/12/2008	Holiday Inn	Bowling Green, KY	\$398.10	travel - lodging/restaurant (KY Jailers Conference)
6/13/2008	CDW Government, Inc.	Vernon Hills, IL	\$837.72	technology
6/13/2008	Southwest Airlines	Dallas, TX	\$97.00	travel - transportation (2008 NACo Conference)
6/19/2008	Hampton Inn	Cincinnati, OH	\$156.90	travel - lodging (2008 KY PVA Conference)
6/19/2008	Hilton Hotels	Florence, KY	\$20.36	restaurant (2008 KY PVA Conference)
6/19/2008	WKYT TV	Lexington, KY	\$2,425.00	Unknown
6/20/2008	Toshiba Business Solutions	Louisville, KY	\$61.11	technology
6/30/2008	Dairy Queen	Mayfield, KY	\$6.66	restaurant
7/3/2008	Burger King	Bowling Green, KY	\$6.15	restaurant (2008 County Clerks Conference; traveling)
7/3/2008	Holiday Inn	Frankfort, KY	\$702.38	travel - lodging/restaurant
7/3/2008	National Seminars Group/Padgett-Thompson	Kansas City, MO	\$203.95	Unknown
7/3/2008	Skillpath Seminars	Mission, KS	\$28.57	miscellaneous - training
7/3/2008	Skillpath Seminars	Mission, KS	\$149.00	miscellaneous - training
7/6/2008	Sams Renewal	Unknown	\$35.00	miscellaneous - membership
7/7/2008	CDW Government, Inc.	Vernon Hills, IL	\$5,718.02	technology
7/8/2008	Iron Mountain	Boston, MA	\$387.86	technology
7/8/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$124.70	travel - lodging/restaurant
7/9/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,126.40	technology
7/10/2008	CDW Government, Inc.	Vernon Hills, IL	\$165.80	technology

**All Other Employees Issued Cards**  
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**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/10/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,891.55	technology
7/10/2008	Paducah Area Transit	Paducah, KY	\$2,520.00	Unknown
7/11/2008	CDW Government, Inc.	Vernon Hills, IL	\$2,891.41	technology
7/11/2008	Hyatt Regency	Lexington, KY	\$112.27	restaurant (2008 KCJEA/KMCA Conference)
7/12/2008	Imagistics International, Inc.	Trumbull, CT	\$258.80	Unknown
7/12/2008	McDonald's	Louisville, KY	\$5.72	restaurant
7/14/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,728.08	technology
7/14/2008	CDW Government, Inc.	Vernon Hills, IL	\$3,709.90	technology
7/15/2008	CDW Government, Inc.	Vernon Hills, IL	\$631.33	technology
7/15/2008	Republic Parking System	Lexington, KY	\$40.00	travel - parking (2008 NACo Conference)
7/16/2008	Delta Air Lines	Lex to New Orleans, LA	\$126.10	travel - transportation (National Conference of State Legislators Legislative Summit)
7/16/2008	Marriott Hotels	Kansas City, MO	\$647.67	travel - lodging/restaurant (2008 NACo Conference)
7/18/2008	Lynn Blue Print/ SPL	Lexington, KY	\$21,579.00	Unknown
7/18/2008	WirelessGround.com	Glendale, CA	\$50.74	technology
7/19/2008	Southwind Sports Bar & Grill, Inc.	Winchester, KY	\$8.50	restaurant
7/21/2008	McDonald's	Benton, KY	\$4.97	restaurant
7/22/2008	Thai Smile	Frankfort, KY	\$52.52	restaurant
7/23/2008	Chop House	Washington, DC	\$6.78	restaurant (NELI Program)
7/23/2008	HMS Host	Cincinnati, OH (airport)	\$6.35	restaurant (2008 NCSL Legislative Meeting)
7/23/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$1,313.57	travel - lodging/restaurant
7/23/2008	Longhorn Steakhouse	Frankfort, KY	\$96.95	restaurant (Monthly Staff Birthday Luncheon)
7/24/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,726.00	technology
7/24/2008	McDonald's	Martin, KY	\$6.47	restaurant
7/24/2008	Wendy's	Louisa, KY	\$5.07	restaurant
7/25/2008	Aramark New Orleans Convention Center	New Orleans, LA	\$5.56	food/bev (2008 NCSL Legislative Meeting)
7/25/2008	Sweet Potatoes Restaurant	Frankfort, KY	\$45.90	restaurant
7/26/2008	New Orleans Int'L Airport	Kenner, LA	\$6.63	unknown (2008 NCSL Legislative Meeting)
7/26/2008	Republic Parking System	Lexington, KY	\$35.00	travel - parking (2008 NCSL Legislative Meeting)
7/26/2008	Starbucks	Atlanta, GA (airport)	\$4.59	restaurant (2008 NCSL Legislative Meeting)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/27/2008	Hilton Garden Inn	New Orleans, LA	\$486.21	travel - lodging/restaurant (2008 NACo Legislative Conference)
7/28/2008	CDW Government, Inc.	Vernon Hills, IL	\$6,904.11	technology
7/28/2008	Cracker Barrel	Lexington, KY	\$22.98	restaurant
7/28/2008	General Butler State Resort Park	Carrollton, KY	\$69.41	travel - lodging/restaurant
7/28/2008	Hilton Hotels	New Orleans, LA	\$837.83	travel - lodging/restaurant (2008 NACo Legislative Conference)
7/28/2008	Paducah Area Transit	Paducah, KY	\$3,770.00	Unknown
7/29/2008	CDW Government, Inc.	Vernon Hills, IL	\$154.32	technology
7/29/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,725.86	technology
7/29/2008	Quartino Ristorante, Pizzeria, & Winehouse	Chicago, IL	\$93.17	restaurant
7/29/2008	Starbucks	Lebanon, IN	\$2.13	restaurant
7/29/2008	Starbucks	Seymour, IN	\$3.69	restaurant
7/29/2008	Walmart	Frankfort, KY	\$179.91	Unknown
7/30/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,753.27	technology
7/30/2008	Sheraton Hotels	Chicago, IL	\$3.35	restaurant
7/30/2008	Sheraton Hotels	Chicago, IL	\$25.75	restaurant
7/30/2008	WKYT TV	Lexington, KY	\$475.00	Unknown
7/31/2008	Sheraton Hotels	Chicago, IL	\$18.62	restaurant
7/31/2008	Starbucks	Chicago, IL	\$4.68	restaurant
8/1/2008	FedEx Shipping	Unknown	\$21.73	Unknown
8/1/2008	Holiday Inn	Frankfort, KY	\$1,100.00	travel - lodging/restaurant (Condo Rent)
8/1/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$20.00	miscellaneous - driver history record (training)
8/1/2008	Sheraton Hotels	Chicago, IL	\$3.62	restaurant
8/2/2008	Bob Evans Restaurant	Unknown	\$19.37	restaurant
8/2/2008	Four Point Sheraton Hotel	Illinois	\$33.45	restaurant
8/2/2008	Starbucks	Lafayette, IN	\$5.46	restaurant
8/3/2008	Four Point Sheraton Hotel	Illinois	\$136.00	travel - lodging
8/4/2008	CDW Government, Inc.	Vernon Hills, IL	\$442.48	technology
8/5/2008	Galt House Hotel	Louisville, KY	\$6.10	restaurant (2008 Governor's Local Issues Conference)
8/5/2008	Red Star Tavern	Louisville, KY	\$83.96	restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$8.31	restaurant (2008 Governor's Local Issues Conference)

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**Credit Card Expenditures With No Supporting Documentation**  
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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/6/2008	Galt House Hotel	Louisville, KY	\$32.78	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$164.87	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	Galt House Hotel	Louisville, KY	\$429.83	travel - lodging/restaurant (2008 Governor's Local Issues Conference)
8/6/2008	National Safety Council	Itasca, IL	\$328.89	Unknown
8/7/2008	Beaumont Inn	Harrodsburg, KY	\$86.50	travel - lodging/restaurant (Boyle County)
8/7/2008	Glen Toyota	Frankfort, KY	\$25.56	auto
8/7/2008	Kentucky Events	Frankfort, KY	\$125.00	Unknown
8/8/2008	CDW Government, Inc.	Vernon Hills, IL	\$926.65	technology
8/8/2008	Iron Mountain	Boston, MA	\$320.18	technology
8/8/2008	Pig City BBQ	Louisville, KY	\$36.18	restaurant
8/9/2008	WKYT TV	Lexington, KY	\$475.00	Unknown
8/11/2008	CDW Government, Inc.	Vernon Hills, IL	\$675.09	technology
8/12/2008	NIPR Licensing Services	Unknown	\$225.00	insurance license
8/12/2008	Public Risk Management Association	Alexandria, VA	\$350.00	Unknown
8/12/2008	Walmart	Louisville, KY	\$7.97	Unknown
8/13/2008	American Legislative Exchange Council	Washington, DC	\$1,000.00	Unknown
8/14/2008	CDW Government, Inc.	Vernon Hills, IL	\$43.77	technology
8/14/2008	CDW Government, Inc.	Vernon Hills, IL	\$3,345.16	technology
8/14/2008	McDonald's	Prestonsburg, KY	\$5.67	restaurant
8/17/2008	BWI Boingo Wireless	Unknown	\$3.95	Unknown
8/18/2008	Dairy Queen	Dawson Springs, KY	\$5.61	restaurant
8/18/2008	Giordano's	Addison, IL	\$20.72	restaurant
8/18/2008	Snappy Tomato Pizza	Mayfield, KY	\$11.46	restaurant
8/19/2008	Four Point Sheraton Hotel	Lexington, KY	\$2,034.60	travel - lodging
8/19/2008	Lexmark International	Lexington, KY	\$361.70	technology
8/19/2008	Subway	Beaver Dam, KY	\$5.61	restaurant
8/19/2008	Time Warner Cable	Kentucky	\$139.90	utilities
8/20/2008	George J Ellis Mercantile	Glasgow, KY	\$32.92	Unknown
8/20/2008	Glen Toyota	Frankfort, KY	\$295.69	auto
8/21/2008	Lalo's Mexican	Chicago, IL	\$12.24	restaurant
8/22/2008	Louisville Regional Airport Authority	Louisville, KY (airport)	\$45.00	travel - parking
8/25/2008	Chef on the Run	London, KY	\$318.00	food/bev - catering
8/25/2008	Office Depot	Frankfort, KY	\$59.99	Unknown
8/26/2008	Logiclink	Harrisburg, PA	\$30.93	unknown (NCEA Meeting)

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
8/26/2008	McDonald's	Frankfort, KY	\$10.18	restaurant
8/27/2008	Glen Toyota	Frankfort, KY	\$49.98	auto
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$45.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$85.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$110.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$140.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$145.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$205.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$215.00	miscellaneous - driver history record (training)
8/27/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record (training)
8/28/2008	Walmart	Frankfort, KY	\$53.94	Unknown
8/29/2008	Hutchens Bar-B-Que	Benton, KY	\$28.93	restaurant
8/29/2008	Super 8	Mayfield, KY	\$65.99	travel - lodging
9/1/2008	Redwood	Huntsville, AL	\$25.00	Unknown
9/2/2008	Holiday Inn	Frankfort, KY	\$1,216.87	travel - lodging/restaurant (Condo Rent)
9/2/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$55.00	miscellaneous - driver history record (training)
9/2/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record (training)
9/2/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$250.00	miscellaneous - driver history record (training)
9/5/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$5.00	miscellaneous - driver history record (training)

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9/5/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$10.00	miscellaneous - driver history record (training)
9/8/2008	Iron Mountain	Boston, MA	\$349.62	technology
9/10/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$195.00	miscellaneous - driver history record (training)
9/13/2008	French Quarter Inn	Maysville, KY	\$99.11	travel - lodging (Bear's Golf Scramble)
9/13/2008	McDonald's	Maysville, KY	\$4.63	restaurant (Bear's Golf Scramble)
9/13/2008	National Safety Council	Itasca, IL	\$355.00	Unknown
9/13/2008	WKYT TV	Lexington, KY	\$475.00	Unknown
9/15/2008	Holiday Inn	Louisville, KY	\$452.18	travel - lodging/restaurant (2008 KY Sheriffs Conference)
9/15/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$5.00	miscellaneous - driver history record (training)
9/15/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$10.00	miscellaneous - driver history record (training)
9/16/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,935.48	technology
9/16/2008	Kentucky Chamber of Frankfort	Frankfort, KY	\$60.45	Unknown
9/17/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,703.96	technology
9/22/2008	CDW Government, Inc.	Vernon Hills, IL	\$202.30	technology
9/22/2008	Intelligent Change Initiatives, Inc.	Lexington, KY	\$29.00	Unknown
9/22/2008	Time Warner Cable	Kentucky	\$69.95	utilities
9/23/2008	National Safety Council	Itasca, IL	\$285.00	Unknown
9/23/2008	National Safety Council	Itasca, IL	\$450.00	Unknown
9/24/2008	Amazon.com	Washington	\$33.02	Unknown
9/24/2008	National Safety Council	Itasca, IL	\$50.00	Unknown
9/24/2008	National Safety Council	Itasca, IL	\$50.00	Unknown
9/24/2008	National Safety Council	Itasca, IL	\$50.00	Unknown
9/24/2008	PARC	Louisville, KY	\$7.00	travel - parking
9/24/2008	White Castle	Elizabethtown, KY	\$9.10	restaurant
9/25/2008	AT&T	Fayette, LA	\$210.94	technology (phone for staff member)
9/29/2008	McDonald's	Berea, KY	\$3.28	restaurant
10/2/2008	Holiday Inn	Frankfort, KY	\$1,127.05	travel - lodging/restaurant (Condo Rent)
10/3/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,032.82	technology

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10/3/2008	Chef on the Run	London, KY	\$400.00	food/bev - catering
10/3/2008	Hertz Rent-A-Car	Junction, VT	\$242.80	travel - transportation (CRL Board Meeting)
10/3/2008	Iron Mountain	Boston, MA	\$417.17	technology
10/3/2008	Jamie's On Main	Stowe, VT	\$12.18	restaurant (CRL Board Meeting)
10/4/2008	National Safety Council	Itasca, IL	\$3,067.32	Unknown
10/6/2008	Toshiba Business Solutions	Louisville, KY	\$376.80	technology
10/7/2008	Governor's Conference	Frankfort, KY	\$175.00	miscellaneous - conference
10/7/2008	Hurley's Restaurant & Bar	Yountville, CA	\$81.07	restaurant (trip to meet with vendor)
10/8/2008	CDW Government, Inc.	Vernon Hills, IL	\$176.55	technology
10/9/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$81.38	restaurant
10/10/2008	Cincinnati Airport	Erlanger, KY	\$52.00	restaurant (trip to meet with vendor)
10/10/2008	Domaine Chandon Etoile Restaurant	Yountville, CA	\$432.96	restaurant (trip to meet with vendor)
10/10/2008	Hertz Rent-A-Car	San Francisco, CA	\$371.52	travel - transportation
10/10/2008	Vintage Inn	Yountville, CA	\$373.10	travel - lodging/restaurant
10/11/2008	Imagistics International, Inc.	Trumbull, CT	\$216.00	Unknown
10/13/2008	CDW Government, Inc.	Vernon Hills, IL	\$358.62	technology
10/13/2008	CDW Government, Inc.	Vernon Hills, IL	\$1,380.11	technology
10/14/2008	Apple Web Store	Austin, TX	\$30.74	technology (iPhone accessories)
10/14/2008	CDW Government, Inc.	Vernon Hills, IL	\$691.59	technology
10/14/2008	Kentucky Dam Village State Resort Park	Gilbertsville, KY	\$1,075.45	travel - lodging/restaurant
10/15/2008	CDW Government, Inc.	Vernon Hills, IL	\$143.63	technology
10/15/2008	Four Point Sheraton Hotel	Lexington, KY	\$1,219.75	travel - lodging (COLI Training)
10/15/2008	Hampton Inn	London, KY	\$67.70	travel - lodging
10/15/2008	Hampton Inn	London, KY	\$67.70	travel - lodging
10/15/2008	Hampton Inn	London, KY	\$67.70	travel - lodging
10/16/2008	CDW Government, Inc.	Vernon Hills, IL	\$2,646.95	technology
10/16/2008	Commonwealth Schools of Insurance	Louisville, KY	\$265.00	unknown ("Certificate of Pre-Licensing Course Completion")
10/16/2008	Kentucky Department of Transportation - Division of Drivers Licensing	Frankfort, KY	\$240.00	miscellaneous - driver history record (training)
10/16/2008	Thai Smile	Frankfort, KY	\$73.54	restaurant
10/16/2008	Time Warner Cable	Kentucky	\$69.95	utilities
10/18/2008	CDW Government, Inc.	Vernon Hills, IL	\$6,784.30	technology
10/20/2008	Barnetts HVAC	Berea, KY	\$481.00	Unknown

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10/20/2008	CDW Government, Inc.	Vernon Hills, IL	\$605.14	technology
10/21/2008	CDW Government, Inc.	Vernon Hills, IL	\$66.42	technology
10/21/2008	Corbett's Fine Dining	Louisville, KY	\$559.25	restaurant (2008 Circuit Clerks Conference started next day)
10/22/2008	Embassy Suites	Louisville, KY	\$136.77	travel - lodging (2008 Circuit Clerks Conference)
10/22/2008	Embassy Suites	Louisville, KY	\$132.27	travel - lodging (2008 Circuit Clerks Conference)
10/22/2008	WKYT TV	Lexington, KY	\$475.00	Unknown
10/23/2008	O' Charley's	Frankfort, KY	\$17.29	restaurant
10/24/2008	Longhorn Steakhouse	Frankfort, KY	\$37.40	restaurant
10/24/2008	McDonald's	Shelbyville, KY	\$5.72	restaurant
10/24/2008	Toshiba Business Solutions	Louisville, KY	\$95.59	technology
10/27/2008	Host Communications	Lexington, KY	\$9,130.00	Unknown
10/28/2008	Four Point Sheraton Hotel	Lexington, KY	\$815.75	travel - lodging
10/28/2008	Longhorn Steakhouse	Frankfort, KY	\$108.99	restaurant
10/30/2008	National Conference of State Legislatures	Washington, DC	\$39.00	Unknown
10/31/2008	Dairy Queen	Owingsville, KY	\$8.22	restaurant
10/31/2008	McDonald's	Mount Sterling, KY	\$5.93	restaurant
11/5/2008	CDW Government, Inc.	Vernon Hills, IL	\$6,275.95	technology
11/5/2008	Kingfish	Louisville, KY	\$16.94	restaurant
11/6/2008	Glen Toyota	Frankfort, KY	\$428.48	auto
11/6/2008	Jenny Wiley State Resort Park	Prestonsburg, KY	\$826.22	travel - lodging/restaurant (COLI Training)
11/6/2008	Kroger	Cold Spring, KY	\$18.93	Unknown
11/6/2008	McDonald's	Winchester, KY	\$4.65	restaurant
11/6/2008	River City Coffee Café	Louisville, KY	\$8.31	restaurant (meeting with vendors)
11/7/2008	Burger King	Louisville, KY	\$3.58	restaurant
11/7/2008	Dairy Queen	Leitchfield, KY	\$6.14	restaurant
11/7/2008	Wendy's	Alexandria, KY	\$6.87	restaurant
11/9/2008	Hampton Inn	London, KY	\$90.61	travel - lodging
11/10/2008	Cables to Go	Moraine, OH	\$226.70	Unknown
11/10/2008	Iron Mountain	Boston, MA	\$382.14	technology
11/10/2008	McDonald's	Falmouth, KY	\$3.18	restaurant
11/10/2008	STL Promotions	Berea, KY	\$4,785.00	Unknown
11/11/2008	Beef O Brady's	Frankfort, KY	\$39.62	restaurant
11/11/2008	WKTY TV	Lexington, KY	\$475.00	Unknown
11/12/2008	Bankers Advertising	Iowa	\$1,565.60	Unknown
11/12/2008	PC Name Tag	Verona, WI	\$2,669.58	Unknown
11/13/2008	AT&T	Lafayette, LA	\$210.04	technology (iPhone for employee)



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11/13/2008	Burger King	Elizabethtown, KY	\$4.87	restaurant
11/13/2008	McDonald's	Scottsville, KY	\$8.82	restaurant
11/14/2008	IGA Express	Glasgow, KY	\$2.24	grocery store
11/14/2008	Mariachis	Tompkinsville, KY	\$12.44	restaurant
11/14/2008	Myron Manufacturing	Maywood, NJ	\$2,415.24	gifts - unknown ("business gifts")
11/17/2008	McDonald's	Lexington, KY	\$8.59	restaurant (2008 KACo Conference)
11/18/2008	A La Lucie	Lexington, KY	\$10.42	restaurant (2008 KACo Conference)
11/18/2008	Bankers Advertising	Iowa	\$2,909.47	Unknown
11/18/2008	Marathon Oil	Beaver Dam, KY	\$6.17	gas station; did not use KACo gas card
11/18/2008	Radisson	Lexington, KY	\$40.83	restaurant (2008 KACo Conference)
11/19/2008	Mo' Joe's Café	Lexington, KY	\$3.33	restaurant (2008 KACo Conference)
11/19/2008	Sal's Italian Chophouse	Lexington, KY	\$108.50	restaurant (2008 KACo Conference)
11/20/2008	Hyatt Regency	Lexington, KY	\$14.25	travel - lodging/restaurant (2008 KACo Conference)
11/20/2008	Hyatt Regency	Lexington, KY	\$27.50	travel - lodging/restaurant (2008 KACo Conference)
11/21/2008	Cracker Barrel	Lexington, KY	\$36.49	restaurant (2008 KACo Conference)
11/21/2008	Fazoli's Restaurant	Frankfort, KY	\$14.80	restaurant (2008 KACo Conference)
11/21/2008	Penguin Dueling Piano Bar	Lexington, KY	\$12.00	Bar (2008 KACo Conference)
11/21/2008	Speedway Superamerica	Frankfort, KY	\$25.00	gas station; did not use KACo gas card
11/21/2008	U-Haul	Frankfort, KY	\$73.06	miscellaneous - truck rental
11/21/2008	U-Haul	Frankfort, KY	\$103.19	miscellaneous - truck rental
11/21/2008	Waffle House	Lexington, KY	\$42.79	restaurant (2008 KACo Conference)
11/22/2008	Host Communications	Lexington, KY	\$9,130.00	Unknown
11/24/2008	Travelocity (Res Online Hotel)	Unknown	\$4.00	travel - transportation
11/25/2008	Capital Plaza Hotel	Frankfort, KY	\$1,147.90	travel - lodging/restaurant (Condo Rent)
11/25/2008	Comfort Inn & Suites	Benton, KY	\$93.49	travel - lodging
11/25/2008	McDonald's	Fulton, KY	\$10.02	restaurant
11/26/2008	Toshiba Business Solutions	Louisville, KY	\$53.77	technology
11/28/2008	Consumer Reports	Unknown	\$19.00	miscellaneous - subscription
12/1/2008	Thai Smile	Frankfort, KY	\$53.78	restaurant

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<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/2/2008	Capital Plaza Hotel	Frankfort, KY	\$1,155.34	travel - lodging/restaurant (Condo Rent)
12/2/2008	CDW Government, Inc.	Vernon Hills, IL	\$161.27	technology
12/2/2008	CDW Government, Inc.	Vernon Hills, IL	\$414.44	technology
12/3/2008	CDW Government, Inc.	Vernon Hills, IL	\$88.58	technology
12/3/2008	CDW Government, Inc.	Vernon Hills, IL	\$886.25	technology
12/3/2008	Longhorn Steakhouse	Frankfort, KY	\$62.87	restaurant
12/4/2008	Lexington Downtown Hotel	Lexington, KY	\$5,570.58	travel - lodging/restaurant (2008 KACo Conference)
12/4/2008	Miguel's Restaurante	Frankfort, KY	\$84.03	restaurant
12/4/2008	USPS	Louisville, KY	\$9.09	post office; did not use inhouse postage meter
12/5/2008	Toshiba Business Solutions	Louisville, KY	\$14.63	technology
12/6/2008	Delta Air Lines	Ft. Myers, FL	\$15.00	travel - transportation - fee (SAWCA Conference)
12/6/2008	Delta Air Lines	Ft. Myers, FL	\$15.00	travel - transportation - fee (SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$1,431.32	travel - lodging/restaurant (SAWCA Conference)
12/9/2008	Iron Mountain	Boston, MA	\$377.42	technology
12/10/2008	KFC	Frankfort, KY	\$15.67	restaurant
12/16/2008	Ginza Japanese Steakhouse	Frankfort, KY	\$99.50	restaurant
12/16/2008	Host Communications	Lexington, KY	\$9,130.00	Unknown
12/19/2008	CDW Government, Inc.	Vernon Hills, IL	\$464.80	technology
12/19/2008	Lexmark International	Lexington, KY	\$361.70	technology
12/19/2008	Toshiba Business Solutions	Louisville, KY	\$54.97	technology
12/19/2008	WKYT TV	Lexington, KY	\$2,425.00	Unknown
12/30/2008	Karlos Bistro Italia	Florence, KY	\$108.85	restaurant
1/5/2009	CDW Government, Inc.	Vernon Hills, IL	\$802.43	technology
1/5/2009	Office Depot	Frankfort, KY	\$109.93	Unknown
1/6/2009	Iron Mountain	Boston, MA	\$377.42	technology
1/6/2009	Starbucks	Louisville, KY (airport)	\$4.40	restaurant (2009 NCCAE Meeting)
1/7/2009	Frisch's Big Boy	Winchester, KY	\$13.96	restaurant
1/8/2009	Casa Fiesta Mexican Restaurant	Frankfort, KY	\$44.03	restaurant
1/8/2009	CDW Government, Inc.	Vernon Hills, IL	\$471.92	technology
1/9/2009	CDW Government, Inc.	Vernon Hills, IL	\$405.64	technology
1/9/2009	Hyatt Regency	Lexington, KY	\$1,906.15	travel - lodging/restaurant
1/9/2009	Louisville Regional Airport Authority	Louisville, KY (airport)	\$80.00	travel - parking (2009 NCCAE Meeting)
1/10/2009	Imagistics International, Inc.	Trumbull, CT	\$216.00	Unknown
1/12/2009	CDW Government, Inc.	Vernon Hills, IL	\$37.72	technology
1/12/2009	McDonald's	Corbin, KY	\$9.12	restaurant (traveling)

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
1/13/2009	CDW Government, Inc.	Vernon Hills, IL	\$1,367.23	technology
1/13/2009	Lexis Nexis	Unknown	\$150.00	Unknown
1/13/2009	Taco Bell	Russellville, KY	\$9.72	restaurant (traveling)
1/13/2009	Toshiba Business Solutions	Louisville, KY	\$34.49	technology
1/13/2009	Toshiba Business Solutions	Louisville, KY	\$370.60	technology
1/13/2009	WKYT TV	Lexington, KY	\$475.00	Unknown
1/14/2009	CDW Government, Inc.	Vernon Hills, IL	\$181.24	technology
1/14/2009	SeminarWeb	Austin, TX	\$129.00	unknown (training)
1/14/2009	Steak 'n Shake	Frankfort, KY	\$72.48	restaurant
1/15/2009	Fazoli's Restaurant	Frankfort, KY	\$23.89	restaurant (traveling)
1/19/2009	Capital Plaza Hotel	Frankfort, KY	\$1,267.41	travel - lodging/restaurant (Condo Rent)
1/20/2009	Double Kwik	Harold, KY	\$18.41	gas station; did not use KACo gas card
1/22/2009	Panera Bread	Frankfort, KY	\$64.21	restaurant
1/23/2009	Burger King	Somerset, KY	\$4.22	restaurant (traveling)
1/23/2009	CDW Government, Inc.	Vernon Hills, IL	\$2,038.30	technology
1/23/2009	Glen Toyota	Frankfort, KY	\$25.99	auto
1/23/2009	Hasler Inc	Unknown	\$232.50	Unknown
1/23/2009	Host Communications	Lexington, KY	\$9,130.00	Unknown
1/23/2009	Lake Cumberland State Resort Park	Jamestown, KY	\$65.22	travel - lodging/restaurant
1/23/2009	Steak 'n Shake	London, KY	\$9.93	restaurant (traveling)
1/23/2009	Toshiba Business Solutions	Louisville, KY	\$81.59	technology
1/23/2009	UK Kentucky Geological Survey	Lexington, KY	\$31.80	Unknown
1/26/2009	CDW Government, Inc.	Vernon Hills, IL	\$173.70	technology
1/26/2009	CDW Government, Inc.	Vernon Hills, IL	\$249.14	technology
1/26/2009	Holiday Inn Express & Suites	Frankfort, KY	\$939.95	travel - lodging
1/28/2009	CDW Government, Inc.	Vernon Hills, IL	\$474.77	technology
1/28/2009	Lowe's	Frankfort, KY	\$84.76	Unknown
1/28/2009	Marathon Oil	Frankfort, KY	\$15.61	gas station; did not use KACo gas card
1/29/2009	Hyatt Regency	Lexington, KY	\$192.58	travel - lodging/restaurant (board member)
1/29/2009	Walmart	Frankfort, KY	\$12.53	Unknown
2/2/2009	ADT Security Service	Unknown	\$676.16	utilities
2/2/2009	Capital Plaza Hotel	Frankfort, KY	\$1,100.00	travel - lodging/restaurant (Condo Rent)
2/3/2009	Risk Insurance & Management Society, Inc.	New York, NY	\$870.00	travel - conference (less credit)
2/5/2009	Toshiba Business Solutions	Louisville, KY	\$27.60	technology
2/6/2009	Holiday Inn	Campbellsville, KY	\$82.64	travel - lodging/restaurant
2/6/2009	Iron Mountain	Boston, MA	\$415.00	technology

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/6/2009	Papa Johns	Campbellsville, KY	\$18.64	restaurant
2/12/2009	National Safety Council	Itasca, IL	\$795.40	Unknown
2/13/2009	Host Communications	Lexington, KY	\$11,827.00	Unknown
2/26/2009	Texas Outlaw	Elizabethtown, KY	\$38.59	restaurant (KACo Insurance Forum)
2/26/2009	Toshiba Business Solutions	Louisville, KY	\$82.51	technology
2/28/2009	Delta Air Lines	SDF to Key West; employee; depart 2/28	\$15.00	travel - transportation - fee
3/7/2009	US Airways	Allentown, PA	\$40.00	travel - transportation - fee
3/9/2009	US Airways	Washington, DC	\$15.00	travel - transportation - fee (2009 NACo Conference)
3/10/2009	American AI	Washington, DC	\$40.00	travel - transportation - fee (2009 NACo Conference)
3/10/2009	Hardee's	Paintsville, KY	\$6.21	restaurant
4/4/2009	Executive West Hotel	Louisville, KY	\$120.40	travel - lodging/restaurant
4/8/2009	Apple Web Store	Austin, TX	\$35.93	technology
4/13/2009	KFC	Elizabethtown, KY	\$5.03	restaurant (Warren County)
4/26/2009	Arby's	Shelbyville, KY	\$9.72	restaurant (American Jailers Conference)
4/29/2009	Host Communications	Lexington, KY	\$2,811.00	Unknown
4/29/2009	Logan's Roadhouse	Richmond, KY	\$18.89	restaurant
5/1/2009	ADT Security Service	Unknown	\$676.16	utilities
5/4/2009	CDW Government, Inc.	Vernon Hills, IL	\$8.81	technology
5/4/2009	Kwik Two BP Oil	Hardinsburg, KY	\$33.40	gas station; did not use KACo gas card
5/5/2009	Eddie's BP Mart	Summer Shade, KY	\$24.00	gas station; did not use KACo gas card
5/6/2009	Rarden Enterprises	Frankfort, KY	\$30.90	Unknown
5/8/2009	Olive Garden	Louisville, KY	\$55.75	restaurant
5/14/2009	Burgers on the Square	Franklin, KY	\$7.94	restaurant
5/14/2009	Shell Oil	Frankfort, KY	\$35.00	gas station; did not use KACo gas card
5/22/2009	Pine Mountain Grill	Whitesburg, KY	\$42.11	restaurant (county visit)
5/26/2009	Lee's Famous Recipe Chicken	Hodgenville, KY	\$6.87	restaurant
5/27/2009	Longhorn Steakhouse	Frankfort, KY	\$50.00	restaurant (meal with board member & coworkers)
5/28/2009	Mordecai's On Main	Springfield, KY	\$21.00	restaurant
6/1/2009	Patti's 1880's Settlement Restaurant	Grand Rivers, KY	\$54.06	restaurant (training the next day)
6/1/2009	Pilot Travel Center	Mortons Gap, KY	\$29.45	gas station (training the next day)
6/3/2009	Shell Oil	Henderson, KY	\$43.45	gas station (traveling)
6/4/2009	Tony Roma's	Louisville, KY	\$63.43	restaurant (meal with coworkers)

**All Other Employees Issued Cards**  
**Credit Card Expenditures With No Supporting Documentation**  
**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
6/14/2009	McDonald's	Covington, KY	\$5.89	restaurant (KY Jailers Conference)
6/17/2009	CDW Government, Inc.	Vernon Hills, IL	\$2,084.72	technology
6/18/2009	CDW Government, Inc.	Vernon Hills, IL	\$3,860.65	technology
6/19/2009	CDW Government, Inc.	Vernon Hills, IL	\$871.68	technology
6/23/2009	CDW Government, Inc.	Vernon Hills, IL	\$5,682.48	technology
6/24/2009	Toshiba Business Solutions	Louisville, KY	\$127.90	technology
6/25/2009	Herald-Leader Circulation	Lexington, KY	\$251.40	Unknown
6/27/2009	Apple Web Store	Unknown	\$84.85	technology (iPhone for employee)
<b>Total</b>	<b>557 transactions</b>		<b>\$269,464.12</b>	

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/14/2006	Arby's	Corydon, IN	\$17.75	restaurant - food/bev
7/26/2006	Cracker Barrel and McDonalds	Cave City, KY	\$33.51	restaurant - food/bev
8/2/2006	Ponderosa and Unknown	Glasgow, KY; unknown	\$30.90	restaurant - receipt not adequate (county visits)
8/7/2006	Fazoli's	Frankfort, KY	\$28.50	restaurant - food/bev (lunch for auditors)
9/15/2006	Bahama Breeze	Louisville, KY	\$28.00	restaurant - food/bev (2 guests)
9/15/2006	French Quarter Inn	Maysville, KY	\$94.61	travel - lodging (for official's Golf Scramble)
9/16/2006	French Quarter Inn	Maysville, KY	\$58.00	restaurant - receipt not itemized
9/18/2006	Panera Bread	Frankfort, KY	\$20.08	restaurant - food/bev (planning training)
9/25/2006	Red's Coach & Table Restaurant	Bowling Green, KY	\$19.30	restaurant - receipt not itemized (county visits)
9/26/2006	Pizza Hut	Lebanon, KY	\$20.96	restaurant - food/bev (CKCAA Lunch)
9/27/2006	Green Mountain Inn	Stowe, VT	\$18.17	restaurant - food/bev, alcohol (\$4 alcohol)
9/28/2006	O'Charley's	Frankfort, KY	\$12.06	restaurant - food/bev
9/29/2006	Green Mountain Inn	Stowe, VT	\$622.40	travel - lodging, phone calls (2 nights)
9/29/2006	Northern KY Airport	Hebron, KY (airport)	\$17.00	travel - parking
9/29/2006	Shell	South Burlington, VT	\$15.25	Gas
9/29/2006	Thrifty Car Rental	Burlington, VT (airport)	\$125.56	travel - transportation - rental car
10/12/2006	Doe Run Inn	Brandenburg, KY	\$10.78	restaurant - receipt not itemized
10/19/2006	Hutcher's	Benton, KY	\$6.07	restaurant - receipt not itemized
10/24/2006	Yountville Golf Course & Lakeside Grill	Yountville, CA	\$17.51	unknown (trip to meet with vendor)
10/26/2006	Ranch Market Too	Yountville, CA	\$3.59	food/bev
10/26/2006	Bistro Jeanty	Yountville, CA	\$110.00	restaurant - receipt not itemized
10/27/2006	Annabelle's Bar & Bistro	San Francisco, CA	\$30.00	restaurant - receipt not itemized
10/28/2006	Marriott - Garden Terrace Restaurant	San Francisco, CA	\$23.62	restaurant - receipt not itemized
10/28/2006	Perry's Restaurant	San Francisco, CA	\$4.60	restaurant - receipt not itemized

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
11/3/2006	Panera Bread Company	Frankfort, KY	\$21.24	restaurant - receipt not legible (employee and vendor)
11/6/2006	Executive Inn	Owensboro, KY	\$73.06	travel - lodging
11/6/2006	Z's Restaurant	Owensboro, KY	\$27.46	restaurant - receipt not itemized
11/15/2006	Cracker Barrel	Shelbyville, KY	\$37.02	restaurant - food/bev (for IT staff)
11/15/2006	Skyline Chili	Louisville, KY	\$6.39	restaurant - food/bev
12/13/2006	BellSouth	Frankfort, KY	\$227.70	Internet Service - 6 months
12/21/2006	Fazoli's	Paintsville, KY	\$11.51	restaurant - food/bev
3/9/2007	McDonald's	Lexington, KY	\$5.09	restaurant - food/bev
3/14/2007	Welch's Riverside Restaurant	Carrollton, KY	\$6.10	restaurant - receipt not itemized (county visits)
3/22/2007	Waffle House and Dovies	Frankfort, KY; Tompkinsville, KY	\$16.59	restaurant - food/bev; - \$7.05 of the \$16.59 was also reimbursed 4/3/2007 (county visit)
3/27/2007	Pilot	Simpsonville, KY	\$5.38	food/bev
3/29/2007	Cyndi's	Falmouth, KY	\$8.90	restaurant - receipt not itemized (county visits)
4/1/2007	Waffle House	Shepherdsville, KY	\$7.56	restaurant - food/bev
4/11/2007	Jeff Ruby's	Louisville, KY	\$625.02	restaurant - receipt not itemized (2 employees, 1 vendor, 1 guest)
4/28/2007	Royal Cab	New Orleans, LA	\$40.00	travel - transportation - cab fares
4/29/2007	Checker/Yellow Cab	New Orleans, LA	\$8.00	travel - transportation - cab fares
4/29/2007	Arnaud's Restaurant	New Orleans, LA	\$143.33	restaurant - receipt not itemized (2 coworkers)
5/1/2007	United Cabs, Inc.	New Orleans, LA	\$10.00	travel - transportation - cab fares
5/1/2007	Café Maspero	New Orleans, LA	\$31.00	restaurant - receipt not itemized (lunch for 2)
5/2/2007	United Cabs, Inc.	New Orleans, LA	\$10.00	travel - transportation - cab fares
5/2/2007	Café Maspero	New Orleans, LA	\$12.00	restaurant - receipt not itemized (lunch for 1)
5/2/2007	Pat O'Brien's	New Orleans, LA	\$25.00	restaurant - receipt not itemized (RIMS Meeting)
5/8/2007	McDonald's	Hebron, KY (airport)	\$4.24	restaurant - food/bev
5/9/2007	Waxy O Shea's Irish Pub	Branson, MO	\$15.50	restaurant - receipt not itemized (2 employees; CRL Meeting)

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
5/10/2007	Cheeseburger in Paradise	Atlanta, GA	\$23.65	restaurant - receipt not itemized (training)
5/11/2007	N'awlins	Cleveland, TN	\$21.12	restaurant - receipt not itemized (training)
5/15/2007	Crowne Plaza	Lexington, KY	\$112.97	restaurant - receipt not itemized (meal with officials)
6/14/2007	Applebee's	Lexington, KY	\$29.44	restaurant - food/bev
7/11/2007	Morton's	Louisville, KY	\$729.70	restaurant - receipt not itemized (2007 KCJEA/KMCA dinner)
7/12/2007	Louisville Bats	Louisville, KY	\$178.00	food/bev, alcohol (\$103.50 alcohol; KCJEA/KMCA outing to minor league baseball game)
7/14/2007	Unknown	Lexington, KY	\$4.93	restaurant - food/bev
7/17/2007	OK Country Cooking	Columbia, KY	\$40.34	restaurant - receipt not itemized (2 officials & 2 employees)
8/24/2007	Subway	Lexington, KY	\$6.00	restaurant - food/bev
9/21/2007	Acres of Land Winery	Richmond, KY	\$34.82	restaurant - food/bev
10/5/2007	Cab Fare	New York, NY	\$23.00	travel - transportation - cab fares
10/7/2007	MTA NYC Transit	New York, NY	\$10.00	travel - transportation - subway fares
10/7/2007	Unknown	New York, NY	\$5.00	travel - transportation - cab fares
10/16/2007	Louisville Transportation Co.	Louisville, KY	\$25.00	travel - transportation - cab fares
11/27/2007	Mellow Mushroom	Lexington, KY	\$12.65	restaurant - food/bev
11/29/2007	Back Yard Burgers	Lexington, KY	\$7.94	restaurant - food/bev
12/4/2007	A Little Taste of Texas	Glasgow, KY	\$30.98	restaurant - receipt not itemized (employee & official)
3/7/2008	Cracker Barrel	Berea, KY	\$35.63	restaurant - food/bev
4/10/2008	Montgomery Inn	Fort Mitchell, KY	\$148.50	restaurant - receipt not itemized (4 officials, 1 employee)
4/13/2008	Wendy's	Campbellsville, KY	\$3.89	restaurant - food/bev
4/22/2008	Arby's	Louisville, KY	\$8.25	restaurant - receipt not itemized
7/13/2008	Holiday Inn	Kansas City, MO	\$163.32	restaurant - food/bev (2008 NACo Conference)
7/13/2008	Holiday Inn	Kansas City, MO	\$31.31	restaurant - food/bev (2008 NACo Conference)



**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive**

**July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$51.75	food/bev, alcohol (\$26.75 alcohol) (4 officials, 2 employees at Kansas City Royals game) (2008 NACo Conference)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$82.25	food/bev, alcohol (\$66.75 alcohol) (4 officials, 1 employee at Kansas City Royals game) (2008 NACo Conference)
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$5.00	merchandise - program (for an official) (2008 NACo Conference)
7/13/2008	KC Royals	Kansas City, MO	\$84.50	entertainment - 2 Tickets (2008 NACo Conference)
7/13/2008	Yellow Cab Company	Kansas City, MO	\$30.00	travel - transportation - cab fares (2008 NACo Conference)
7/13/2008	Yellow Cab Company	Kansas City, MO	\$30.00	travel - transportation - cab fares (2008 NACo Conference)
7/14/2008	City Cab	Kansas City, MO	\$20.00	travel - transportation - cab fares (2008 NACo Conference)
7/14/2008	City Cab	Kansas City, MO	\$18.00	travel - transportation - cab fares (2008 NACo Conference)
7/14/2008	Yellow Cab Company	Kansas City, MO	\$28.00	travel - transportation - cab fares (2008 NACo Conference)
7/14/2008	Yellow Cab Company	Kansas City, MO	\$25.00	travel - transportation - cab fares (2008 NACo Conference)
7/14/2008	McFadden's Sports Saloon	Kansas City, MO	\$143.75	restaurant - receipt not itemized (2008 NACo Conference)
7/14/2008	Tengo Sed Cantina	Kansas City, MO	\$125.25	restaurant - receipt not itemized (2008 NACo Conference)
8/14/2008	El Cazador Mexican Restaurant	Manchester, KY	\$19.84	restaurant - receipt not itemized (lunch with official)
8/25/2008	Various	Lexington, KY	\$20.03	restaurant - food/bev
9/5/2008	Harbor Restaurant and Tavern	Nancy, KY	\$43.21	restaurant - food/bev (lunch with officials)

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
9/10/2008	Louisville Transportation Co.	Louisville, KY	\$10.00	travel - transportation (\$6.05 was tip; 2008 KY Sheriffs Conference)
9/10/2008	Yellow Cab of Louisville	Louisville, KY	\$25.00	travel - transportation for 6 people (2008 KY Sheriffs Conference)
9/10/2008	McDonald's	Mount Vernon, KY	\$1.97	restaurant - food/bev
10/1/2008	Raising Canes Chicken Fingers	Lexington, KY	\$7.82	restaurant - food/bev
10/4/2008	Papa Johns	Frankfort, KY	\$16.30	restaurant - food/bev
10/9/2008	Keeneland	Lexington, KY	\$748.60	unknown - receipt not itemized (with magistrates and commissioners)
10/18/2008	Winchester County Club	Winchester, KY	\$30.28	restaurant - food/bev (3 guests, including 1 official)
12/3/2008	Capital Grille	Naples, FL	\$2,336.62	restaurant - receipt not itemized (2008 SAWCA Conference dinner)
12/4/2008	Dolphin on Demand	Naples, FL	\$25.00	travel - transportation - cab fares (2008 SAWCA Conference)
12/6/2008	Ritz Carlton	Naples, FL	\$1,030.60	travel - lodging, restaurant, golf - receipt not fully itemized ( 4 nights lodging for board member; \$58.98 golf; \$220.12 restaurant charges)
12/6/2008	Ritz Carlton	Naples, FL	\$2,046.12	travel - lodging, restaurant, golf, alcohol - receipt not fully itemized (4 nights lodging for employee; \$516.18 alcohol charges; \$89.72 recreation charges)
12/13/2008	Nashville Cab	Nashville, TN	\$30.00	travel - transportation - cab fares (trip to meet with vendor)
12/14/2008	American Music City Taxi	Nashville, TN	\$10.00	travel - transportation - cab fares
12/14/2008	Nashville Cab	Nashville, TN	\$25.00	travel - transportation - cab fares (trip to meet with vendor)
1/12/2009	Barn	Mount Olivet, KY	\$21.54	restaurant - food/bev (meal with 2 officials & 3 employees)
2/4/2009	Mr. Taxi	Lexington, KY	\$350.00	travel - "transportation for everyone to dinner"

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
2/5/2009	Shoppers Village Liquor	Lexington, KY	\$589.44	Alcohol (KIA Hospitality Room)
2/9/2009	Donut Day's	Lexington, KY	\$20.36	restaurant - receipt not itemized (meeting)
2/13/2009	Holiday Inn - The Terrace Restaurant	Frankfort, KY	\$4.72	restaurant - food/bev
2/16/2009	Hampton Inn	Hazard, KY	\$82.69	travel - lodging
2/16/2009	Hampton Inn	Hazard, KY	\$78.00	travel - lodging
2/16/2009	Cliff Hagen's Steakhouse	Hazard, KY	\$9.60	restaurant - receipt not itemized
2/16/2009	Cliff Hagen's Steakhouse	Hazard, KY	\$239.91	restaurant - receipt not itemized
2/17/2009	Natural Bridge State Resort Park - Sandstone Arches Restaurant	Slade, KY	\$26.10	restaurant - receipt not itemized
2/19/2009	Cracker Barrel	Mount Sterling, KY	\$63.20	restaurant - receipt not itemized (county visits)
2/23/2009	Patti's 1880's Settlement	Grand Rivers, KY	\$188.00	restaurant - receipt not itemized county visits)
2/23/2009	Texas Outlaw BBQ	Elizabethtown, KY	\$39.00	restaurant - receipt not itemized (training)
2/24/2009	Jr Food Store	Bowling Green, KY	\$9.49	Alcohol (12 pk bottles)
2/24/2009	El Mazatlan	Cave City, KY	\$59.49	restaurant - receipt not itemized (county visits)
2/24/2009	Oasis	Kuttawa, KY	\$24.13	restaurant - receipt not itemized
2/25/2009	Cracker Barrel	Cave City, KY	\$30.00	restaurant - receipt not itemized (training)
3/6/2009	Ruby Tuesdays	London, KY	\$150.00	restaurant - receipt not itemized (lunch with officials and vendor)
3/20/2009	O'Charley's	Frankfort, KY	\$14.00	restaurant - receipt not itemized (2009 KACTFO Meeting)
4/3/2009	Yellow Cab Company	Louisville, KY	\$25.00	travel - transportation - cab fares - receipt not adequate
4/3/2009	Yellow Cab Company	Louisville, KY	\$30.00	travel - transportation - cab fares - receipt not adequate
4/4/2009	Crowne Plaza - Blue Horse Café	Louisville, KY	\$57.00	restaurant - receipt not itemized (breakfast with officials; 2009 KMCA Spring Conference)
4/4/2009	Moonlite BAR B Q	Owensboro, KY	\$54.37	restaurant - receipt not itemized (meal with official)

**All Other Employees Issued Cards**

**Reimbursements with an Unclear Business Purpose, Inadequate Documentation or Excessive  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
4/9/2009	Wendy's	Lexington, KY	\$5.29	restaurant - food/bev
4/13/2009	Wendy's	Lexington, KY	\$2.42	restaurant - food/bev
4/17/2009	McDonald's	Maysville, KY	\$3.79	restaurant - food/bev
4/20/2009	McDonald's	Albany, KY	\$2.53	restaurant - food/bev
4/21/2009	Hong Kong Buffet	Berea, KY	\$16.35	restaurant - receipt not itemized (paid out of petty cash)
4/21/2009	Wendy's	Versailles, KY	\$2.42	restaurant - receipt not itemized
4/27/2009	McDonald's	Lawrenceburg, KY	\$6.52	restaurant - food/bev
4/28/2009	Wendy's	Harrodsburg, KY	\$6.09	restaurant - receipt not itemized
4/29/2009	El Cazador Mexican Restaurant	Manchester, KY	\$23.00	restaurant - receipt not itemized (lunch with official)
5/8/2009	Michael's Restaurant	Ravenna, KY	\$35.00	restaurant - receipt not itemized (meal with official)
5/27/2009	El Bracero	Hopkinsville, KY	\$19.00	restaurant - receipt not itemized
5/28/2009	Hong Kong Garden	Hopkinsville, KY	\$13.00	restaurant - receipt not itemized
6/8/2009	Ragettis Italian Food	Lebanon, KY	\$46.00	restaurant - receipt not itemized (lunch with officials)
6/11/2009	Ruby Tuesday	Bowling Green, KY	\$27.00	restaurant - receipt not itemized (county visits)
6/12/2009	Taco Bell	Russellville, KY	\$4.41	restaurant - receipt not itemized (county visits)
6/29/2009	Hardees	Paris, KY	\$3.16	restaurant - food/bev
<b>Total</b>	<b>139 transactions</b>		<b>\$13,884.66</b>	

**All Other Employees Issued Cards  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/28/2006	Unknown	Unknown	\$16.71	unknown (planning training)
8/23/2006	Unknown	Bowling Green, KY	\$5.86	unknown (county visit)
10/13/2006	Unknown	Unknown	\$162.00	Internet Service - for 6 months
10/28/2006	Unknown	Unknown	\$5.57	unknown
11/14/2006	Unknown	Unknown	\$9.12	food/bev - ("drinks for IT staff")
11/16/2006	Unknown	Louisville, KY	\$59.50	tips; travel - mileage, telephone call
12/5/2006	Unknown	Unknown	\$10.00	tips
12/6/2006	Wendy's	Unknown	\$5.29	restaurant
12/7/2006	Bellman tip	Unknown	\$5.00	business purpose for travel not stated; travel - tip - Bellman
12/7/2006	Unknown	Unknown	\$20.00	tips
12/14/2006	Unknown	Unknown	\$20.00	restaurant
3/21/2007	Unknown	Unknown	\$8.56	restaurant (county visit)
3/22/2007	Unknown	Unknown	\$7.05	restaurant (county visit)
4/12/2007	Unknown	Unknown	\$15.00	unknown
4/16/2007	Unknown	Unknown	\$2.12	restaurant
4/24/2007	BellSouth	Frankfort, KY	\$75.66	Internet Service - 2 months
4/28/2007	Bellman tip	Unknown	\$10.00	business purpose for travel not stated; travel - tip - Bellman
4/28/2007	Unknown	Unknown	\$14.10	restaurant
5/2/2007	Unknown	Unknown	\$7.00	restaurant
5/3/2007	Unknown	Unknown	\$40.00	travel - transportation
5/3/2007	Unknown	Unknown	\$12.00	unknown
5/8/2007	Bellman tip	Unknown	\$10.00	business purpose for travel not stated; travel - tip - Bellman
5/11/2007	Chateau On the Lake	Branson, MO	\$616.02	travel - lodging/restaurant
5/30/2007	Unknown	Unknown	\$9.28	restaurant
6/3/2007	Bellman tip	Unknown	\$5.00	business purpose for travel not stated; travel - tip - Bellman
10/3/2007	Bellman tip	New York, NY	\$10.00	business purpose for travel not stated; travel - tip - Bellman
10/4/2007	Cab Fare	New York, NY	\$12.00	travel - transportation - taxi to RIMS Meeting
10/4/2007	Cab Fare	New York, NY	\$12.00	travel - transportation - taxi from RIMS Meeting

**All Other Employees Issued Cards  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
10/5/2007	Cab Fare	New York, NY	\$25.00	travel - transportation - cab fare
10/5/2007	Hanson Cab Ride	New York, NY	\$100.00	entertainment (Carriage Ride through Central Park)
10/5/2007	Shawn R. Weir	New York, NY	\$100.00	entertainment (RIMS Conference)
10/5/2007	Unknown	New York, NY	\$100.00	entertainment - (RIMS)
10/6/2007	MTA NYC Transit	New York, NY	\$20.00	travel - transportation - subway fares
10/6/2007	Unknown	New York, NY	\$90.00	travel - transportation
10/7/2007	Bellman tip	New York, NY	\$20.00	business purpose for travel not stated; travel - tip - Bellman
10/7/2007	Unknown	New York, NY	\$14.00	travel - transportation
10/7/2007	Unknown	New York, NY (airport)	\$10.00	travel - fees
12/10/2007	Unknown	Unknown	\$18.00	restaurant (meal with official)
1/15/2008	Unknown	Unknown	\$324.00	Internet Service - for 2007
1/29/2008	Panera Bread	Lexington, KY	\$8.09	restaurant
2/6/2008	Unknown	Unknown	\$5.50	restaurant
3/27/2008	Unknown	Unknown	\$20.00	restaurant (RIMS meeting)
3/27/2008	Unknown	Unknown	\$20.00	Registration - (RIMS)
4/9/2008	Unknown	Unknown	\$324.00	Internet Service (Cy2007)
4/9/2008	Unknown	Unknown	\$162.00	Internet Service (first half of CY2008)
4/17/2008	Unknown	Louisville, KY	\$20.00	travel - transportation (training)
4/17/2008	Unknown	Louisville, KY	\$10.00	travel - transportation - shuttle (training)
5/14/2008	Unknown	Louisville, KY	\$20.00	travel - transportation (RIMS/KYSIA Meeting)
5/14/2008	Unknown	Louisville, KY	\$20.00	travel - transportation (RIMS/KYSIA Meeting)
7/9/2008	Unknown	Lexington, KY	\$40.00	travel - transportation - shuttle (2008 KCJEA Conference)
7/12/2008	Unknown	Unknown	\$30.00	travel - transportation (2008 NACo Conference)
7/12/2008	Unknown	Unknown	\$30.00	travel - transportation (2008 NACo Conference)
7/13/2008	Unknown	Unknown	\$40.00	travel - transportation (2008 NACo Conference)
7/13/2008	Unknown	Unknown	\$40.00	travel - transportation (2008 NACo Conference)

**All Other Employees Issued Cards  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
7/13/2008	Kauffman Stadium Centerplate	Kansas City, MO	\$42.00	Alcohol (\$42 alcohol) (4 officials, 1 guest, 1 employee at Kansas City Royals game) (2008 NACo Conference)
7/14/2008	Unknown	Unknown	\$25.00	travel - transportation (2008 NACo Conference)
7/15/2008	Unknown	Unknown	\$18.00	tips (2008 NACo Conference)
8/11/2008	Unknown	Unknown	\$7.19	restaurant (training)
8/12/2008	Unknown	Unknown	\$9.62	restaurant (training)
8/12/2008	Unknown	Unknown	\$143.75	restaurant (meet with vendor)
8/21/2008	Unknown	Unknown	\$25.00	unknown (RIMS Meeting)
8/27/2008	Airport parking	Unknown	\$30.00	travel - parking (2008 NCCAE Insurance Executives Meeting)
9/3/2008	Ky State Treasurer	Frankfort, KY	\$10.00	miscellaneous - Background check for Life & Health license
10/8/2008	Unknown	Unknown	\$20.00	travel - parking (trip to meet with vendor)
10/21/2008	Unknown	Louisville, KY	\$42.00	travel - transportation (trip to meet with vendor)
11/7/2008	Unknown	Unknown	\$21.00	restaurant (3 guests)
11/10/2008	Unknown	Unknown	\$10.50	food/bev (county visit)
11/13/2008	Unknown	Unknown	\$40.00	food/bev (RIMS Meeting)
11/18/2008	Bellman tip	Unknown	\$10.00	business purpose for travel not stated; travel - tip - Bellman
11/18/2008	Unknown	Unknown	\$50.00	tips - Valet tip to drive 2 vans to dinner & back;
11/19/2008	Yesterday's at the Hyatt	Lexington, KY	\$53.00	Alcohol - NO RECEIPT
11/19/2008	Unknown	Unknown	\$50.00	tips - Valet tip to drive 2 vans to dinner & back;
11/19/2008	Unknown	Unknown	\$10.00	travel - transportation (2008 KACo Conference)
11/21/2008	Bellman tip	Unknown	\$10.00	business purpose for travel not stated; travel - tip - Bellman
12/2/2008	Bellman tips	Naples, FL	\$30.00	business purpose for travel not stated; travel - tip - Bellman

**All Other Employees Issued Cards  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
12/6/2008	Unknown	Hebron, KY (airport)	\$60.00	travel - parking
12/10/2008	Unknown	Unknown	\$36.00	restaurant (meal with official)
12/13/2008	Bellman tips	Nashville, TN	\$20.00	business purpose for travel not stated; travel - tip - Bellman
12/13/2008	Unknown	Nashville, TN	\$15.00	tips (trip to meet with vendor)
12/13/2008	Unknown	Nashville, TN	\$30.00	travel - transportation (trip to meet with vendor)
12/31/2008	Unknown	Unknown	\$384.00	Internet Service - for 2008
1/14/2009	Unknown	Unknown	\$27.00	restaurant (meal with official)
2/3/2009	Unknown	Unknown	\$162.00	Internet Service (second half of CY2008)
2/3/2009	Wal-Mart	Unknown	\$130.83	unknown - Hospitality at 2009 KCJEA Winter Meeting)
2/4/2009	Unknown	Lexington, KY	\$40.00	tips (2009 KCJEA Winter Meeting)
2/4/2009	Bellman tips	Unknown	\$10.00	tips (2009 KCJEA Winter Meeting)
2/5/2009	Unknown	Unknown	\$50.00	tips (2009 KCJEA Conference Hospitality Room set up)
2/6/2009	Unknown	Unknown	\$20.00	tips (2009 KCJEA Conference Hospitality Room take down)
2/9/2009	Unknown	Unknown	\$24.92	restaurant (meal with coworker)
2/11/2009	Unknown	Unknown	\$16.43	restaurant (meal with official)
3/7/2009	Unknown	Unknown	\$5.00	tips (2009 NACo Legislative Conference)
3/7/2009	Unknown	Unknown	\$28.25	travel - transportation (2009 NACo Legislative Conference)
3/7/2009	US Airways	Unknown	\$55.00	travel - fees (luggage)
3/8/2009	Unknown	Unknown	\$60.00	travel - transportation (2009 NACo Legislative Conference)
3/9/2009	Unknown	Unknown	\$5.00	tips (2009 NACo Legislative Conference)
3/9/2009	Unknown	Unknown	\$37.00	travel - transportation (2009 NACo Legislative Conference)



**All Other Employees Issued Cards  
Reimbursements With No Supporting Documentation  
July 1, 2006 – June 30, 2009**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Transaction Amount</b>	<b>Description</b>
3/11/2009	Unknown	Unknown	\$129.50	travel - transportation (2009 NACo Legislative Conference)
3/16/2009	Unknown	Unknown	\$103.55	travel - lodging (county visit)
3/17/2009	Unknown	Unknown	\$27.15	restaurant - 2 meals (county visit)
3/18/2009	Unknown	Unknown	\$10.00	tips- banquet staff (2009 KACTFO Conference)
3/18/2009	Unknown	Unknown	\$5.00	tips- banquet staff (2009 KACTFO Conference)
3/19/2009	Unknown	Unknown	\$5.00	tips- banquet staff (2009 KACTFO Conference)
3/19/2009	Unknown	Unknown	\$10.00	tips- clean up hospitality room (2009 KACTFO Conference)
3/20/2009	Unknown	Unknown	\$5.00	tips- banquet staff (2009 KACTFO Conference)
4/3/2009	Unknown	Unknown	\$50.00	tips (2009 KMCA Spring Conference)
4/4/2009	Unknown	Unknown	\$10.00	tips -courtesy van driver
4/13/2009	Unknown	Unknown	\$30.25	travel - mileage driving Executive Director to Georgetown Exit 120 for travel to Cincinnati
4/22/2009	Unknown	Unknown	\$4.00	gas (for rental car)
5/7/2009	Galt House	Louisville, KY	\$9.00	travel - parking
6/18/2009	Marriott	Covington, KY	\$351.32	travel - lodging/restaurant (2009 NKY Jailers Conference)
<b>Total</b>	<b>110 transactions</b>		<b>\$5,418.69</b>	



**EXHIBITS**



CONTRACT FOR ESCORT AND MODELING SERVICES No 7699

Print Name of Client: Arnold, Robert L. Driver's License Number/State: Frankfort, KY Zip: 40601
Client's Address: City: State: KY Zip: 40601
Payment By Card Number: Expiration Date: Approved Number: 054840
Location of Performance: Embassy Suites # 111 Performer's Name / License Number: Angela Carr

1. By signing below, I am requesting that I be provided with the following services: adult companionship and adult conversation, which must be provided in strict compliance with all applicable laws. I acknowledge that the rates for the services are set forth below, and I agree to pay the NONREFUNDABLE fee, at the rates specified below, for the services selected.

- RATE • \$200 for 1-hour one-on-one session; or
• \$150 for 1/2 hour one-on-one session; and
• \$100 per hour for each additional client or model.

Special Rates: 270 credit 2 clients

2. Calypso Enterprises, LLC, a Kentucky limited liability company with an address of 1035 Stander Drive, Lexington, Kentucky 40105 (License No. 2007 200) is an escort and model referral agency. The models, who are independent contractors (and not employees) under contract to Calypso, are referred for the purpose of public or private modeling and/or escort services ONLY, and always in compliance with applicable laws.

3. I agree that no photographs or videotapes are to be taken of the model or the performance at any time. However, I agree that the session may be videotaped by the model or others for the protection of the model and others.

4. I agree that if this contract is violated at any time, or if the model feels threatened or endangered at any time for any reason whatsoever, then the model may discontinue the services and leave immediately, but this Contract shall not be cancellable. I agree to notify Calypso promptly if the model violates the law or any of the provisions of this contract, however any such violation by the model shall not void, nor permit me to cancel, this Contract.

5. I UNDERSTAND AND AGREE THAT THE SERVICES DO NOT, AND SHALL NOT, INCLUDE ANY "SEXUAL CONDUCT," AS DEFINED IN THE LEXINGTON PAYETTE URBAN COUNTY GOVERNMENT CODE OF ORDINANCES, SECTION 14-17A(1)(3), AS "ENGAGING IN OR THE COMMISSION OF AN ACT OF SEXUAL INTERCOURSE, ORAL-GENITAL CONTACT, OR THE TOUCHING OF THE SEXUAL ORGANS, PUBIC REGION, BUTTOCK OR FEMALE BREAST OF A PERSON FOR THE PURPOSE OF AMUSING OR GRATIFYING SEXUAL DESIRE OF ANOTHER PERSON." I also understand and agree that the model shall not provide a therapeutic massage or similar treatment because the model is not licensed to do so.

6. This Agreement (i) shall be binding on and issue in the benefit of the parties, their administrators, heirs, successors and assigns; (ii) shall be interpreted in accordance with Kentucky law; (iii) constitutes the parties' complete and exclusive agreement, and there are no other agreements or promises, oral or written, on which I am relying; (iv) cannot be amended orally, but only by a subsequent written agreement signed by both parties; and (v) is valid and enforceable immediately following my signing. I agree to pay all collection expenses, court costs and reasonable attorneys' fees incurred by Calypso in collecting the fees.

The terms and conditions set forth above are all satisfactory and all are hereby accepted and approved by the undersigned. In addition, I specifically agree that THIS CONTRACT MAY NOT BE CANCELED by me, nor shall the charges be subject to cancellation, refund, credits or adjustments, after I have paid for the services selected. The services shall be deemed paid when cash is delivered by me, or when I sign the imprinted credit card sales slip authorizing the transaction.

Client's Signature: [Signature] Date: 5-16-2007 Time: 1:25 AM

The following items have been redacted for purposes of privacy:

- I.D. Number
Client's Address
Credit Card Number
Credit Card Expiration Date

Contract # 7699  
 Date 5-16-07 Time 1:25 (AM) PM  
 Location Embassy Suites #111

Notes: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Agency Fee 270 ~~270~~ (Credit)  
 Total Cash Enclosed 202  
 Grand Total Enclosed 472

**Phone Op(s)**  
 Name \_\_\_\_\_  
 Agency 27  
 Tip Out 31  
 Call % 25 50 75 (100) 25 50 75 100  
 Total Earned 58

**Driver**  
 Name \_\_\_\_\_  
 Agency 27  
 Tip Out 31  
 Driving Fee —  
 Overpay —  
 Total Earned 58

**Model(s)**  
 Name \_\_\_\_\_  
 Client Tip 135 175  
 Tip Out Total 27 35  
 Total Earned 108 (140)

The following items have been redacted for purposes of privacy:  
 Calypso Enterprises, LLC Employee Names

6680  
FORM 50-5002

BANKCARD SALES SLIP 2 PT.

DO NOT WRITE ABOVE THIS LINE

ROB ARNOLD  
KENTUCKY ASSN COUNTIES

EXPIRATION DATE  CHECKED

CALYPSO ENTERPRISES, LLC  
LEXINGTON, KY

SIGN HERE  
X *[Signature]*

The figure of the credit card on this form is authorized to pay the amount shown as TOTAL upon proper presentation. I promise to pay said TOTAL. Dispute with my other charges due to errors related to this amount will be the responsibility of the card issuer.

PLEASE DO NOT WRITE ABOVE THIS LINE

1	escort agency service	270 00
DATE 5-16-2007		ALPHANUMERIZATION 0548240
REFERENCE NO. 7698	SUB TOTAL	270 00
TAX	TIP	
MISC.	TOTAL	270 00

SALES SLIP ORIGINAL

The following items have been redacted for purposes of privacy:

Credit Card Number

Credit Card Expiration Date

Calypso Enterprises, LLC Street Address and Zip Code





**CONTRACT FOR ESCORT AND MODELING SERVICES No 8703**

Print Name of Client: David Jenkins Driver's License Number/State: \_\_\_\_\_  
 Client's Address: \_\_\_\_\_ City: Taylorville State: Ky Zip: 40071  
 Payment By Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_ Approval Number: 03117  
 Location of Performance: 484 Marriott G.G. Performer's Name / License Number: Vanessa

1. By signing below, I am requesting that I be provided with the following services: adult companionship and adult conversation, which must be provided in strict compliance with all applicable laws. I acknowledge that the rates for the services are set forth below, and I agree to pay the **NONREFUNDABLE** fee, at the rates specified below, for the services selected.

Rates: • \$200 for 1-hour one-on-one session; or  
 • \$150 for 1/2 hour one-on-one session; and  
 • \$100 per hour for each additional client or model.  
 Special Rates: 175 / 1 hour

2. Culyppo Enterprises, LLC, a Kentucky limited liability company with an address of 1035 Strofer Drive, Lexington, Kentucky 40505 (License No. 2008-200) is an escort and model referral agency. The models, who are independent contractors (and not employees) under contract to Culyppo, are referred for the purpose of public or private modeling and/or escort services **ONLY**, and always in compliance with applicable laws.

3. I agree that no photographs or videotapes are to be taken of the model or the performance at any time. However, I agree that the session may be videotaped by the model or others for the protection of the model and others.

4. I agree that if this contract is violated at any time, or if the model feels threatened or endangered at any time for any reason whatsoever, then the model may discontinue the services and leave immediately, but this Contract shall not be cancellable. I agree to notify Culyppo promptly if the model violates the law or any of the provisions of this contract, however any such violation by the model shall not void, nor permit me to cancel, this Contract.

5. I UNDERSTAND AND AGREE THAT THE SERVICES DO NOT, AND SHALL NOT, INCLUDE ANY "SEXUAL CONDUCT," AS DEFINED IN THE LEXINGTON FAYETTE BARRAN COUNTY GOVERNMENT CODE OF ORDINANCES, SECTION 14.13(A)(13), AS "ENGAGING IN OR THE COMMISSION OF AN ACT OF SEXUAL INTERCOURSE, ORAL-GENITAL CONTACT, OR THE TOUCHING OF THE SEXUAL ORGANS, PUBIC REGION, BUTTOCK OR FEMALE BREAST OF A PERSON FOR THE PURPOSE OF AMUSING OR GRATIFYING SEXUAL DESIRE OF ANOTHER PERSON." I also understand and agree that the model shall not provide a therapeutic massage or similar treatment because the model is not licensed to do so.

6. This Agreement (i) shall be binding on and inure to the benefit of the parties, their administrators, heirs, successors and assigns; (ii) shall be interpreted in accordance with Kentucky law; (iii) contains the parties' complete and exclusive agreement, and there are no other agreements or promises, oral or written, on which I am relying; (iv) cannot be amended orally, but only by a subsequent written agreement signed by both parties; and (v) is valid and enforceable immediately following my signing. I agree to pay all collection expenses, court costs and reasonable attorneys' fees incurred by Culyppo in collecting the fees.

The terms and conditions set forth above are all satisfactory and all are hereby accepted and approved by the undersigned. In addition, I specifically agree that **THIS CONTRACT MAY NOT BE CANCELED** by me, nor shall the charges be subject to cancellation, refund, credits or adjustments, after I have paid for the services selected. The services shall be deemed paid when cash is delivered by me, or when I sign the imprinted credit card sales slip authorizing the transaction.

Client's Signature:  Date: 7/1/08 Time: 2:33

The following items have been redacted for purposes of privacy:

- I.D. Number
- Client's Address
- Credit Card Number
- Credit Card Expiration Date

Contract # 8703  
 Date 2/7/08 Time 2:33 AM PM  
 Location 484 Marriott 6.6.

Notes: 9/10 Toward  
... fines

Agency Fee 175 Cash  Credit  
 Total Cash Enclosed 75  
 Grand Total Enclosed 250

	Phone Op(s)	
Name	_____	
Agency	<u>17.50</u>	_____
Tip Out	<u>30</u>	_____
Call %	25 50 75 <input checked="" type="radio"/> 100	25 50 75 100
Total Earned	<u>47.50</u>	_____

Driver	
Name	_____
Agency	<u>17.50</u>
Tip Out	<u>30</u>
Driving Fee	<u>5</u>
Overpay	_____
Total Earned	<u>52.50</u>

Model(s)		
Name	_____	_____
Client Tip	<u>300</u>	_____
Tip Out Total	<u>60</u>	_____
Total Earned	<u>240</u>	_____

The following items have been redacted for purposes of privacy:  
 Calypso Enterprises, LLC Employee Names

MEMO  
BANKCARD SALES SLIP 2 PT.  
DO NOT WRITE ABOVE THIS LINE



DAVID JENKINS  
KENTUCKY ASSH COUNTIES

EXPIRATION DATE CHECKED

CALYPSO ENTERPRISES, LLC  
LEXINGTON, KY

SIGN HERE  
X *[Signature]*

PLEASE DO NOT WRITE ABOVE THIS LINE

escort agency		175	00
service fee			
DATE	AUTHORIZATION	SUB TOTAL	
2/7/08	013117		
REFERENCE NO.	SERVER	TAX	
8703	606		
ID FOLIO / CHECK NO. / LIC. NO. STATE	REG/DEPT	CLERK	TIP
			MISC.
  5056235		TOTAL	175 00

SALES SLIP ORIGINAL

The bearer of this card identified by the PIN is authorized to pay the amount shown on TOTAL upon proper presentation. I promise to pay with THIS card (subject to any other charges due) without subject to and in accordance with the agreement governing the use of such card.

The following items have been redacted for purposes of privacy:

- Credit Card Number
- Credit Card Expiration Date
- Calypso Enterprises, LLC Street Address and Zip Code



16D Champaign  
 Call 2 tip  
 THOROBRED # 1  
 3634 S. 7TH ST  
 LOUISVILLE KY 40216  
 (502) 364-9793  
**Sale**  
 ID: FROG  
 Merchant: 267646648886  
 01-08-08 03:05:58  
 VISA  
 Appr Code: 035381 Inv#: 1  
 Total: \$ 27.00  
 I agree to pay above total amount according to card issuer agreement (Merchant agreement if credit voucher)  
 [Signature]  
 JENKINS-DAVID  
 Merchant Copy  
 THANK YOU

SM J94-044-182  
 Champaign  
 THOROBRED # 1  
 3634 S. 7TH ST  
 LOUISVILLE KY 40216  
 (502) 364-9793  
**Sale**  
 ID: FROG  
 Merchant: 267646648886  
 01-08-08 03:19:24  
 VISA  
 Appr Code: 035926 Inv#: 2  
 Total: \$ 110.00  
 I agree to pay above total amount according to card issuer agreement (Merchant agreement if credit voucher)  
 [Signature]  
 JENKINS-DAVID  
 Merchant Copy  
 THANK YOU

Ⓟ Luma 10000  
 # Prom L.S.  
 15 tip  
 Duplicate  
 THOROBRED # 1  
 3634 S. 7TH ST  
 LOUISVILLE KY 40216  
 (502) 364-9793  
**Sale**  
 ID: FROG  
 Merchant: 267646648886  
 01-08-08 03:56:19  
 VISA  
 Appr Code: 068567 Inv#: 3  
 Total: \$ 140.00  
 I agree to pay above total amount according to card issuer agreement (Merchant agreement if credit voucher)  
 [Signature]  
 JENKINS-DAVID  
 Merchant Copy  
 THANK YOU

THOROBRED # 1  
 3634 S. 7TH ST  
 LOUISVILLE KY 40216  
 (502) 364-9793  
 01-08-08 04:10:40  
 FROG  
**SETTLEMENT REPORT**  
 Batch Num: 4  
 Host Name: FROG  
 Sales: 3 \$ 277.  
 Total: 3 \$ 277.  
**Settlement Successful**  
 CL368 - 277.00

The following items have been redacted for purposes of privacy:

Credit Card Number and Expiration Date  
 I.D. Number -----  
 9-22-08  
 Date of Birth ---  
 Address -----

Taylorville Ky  
 40071



July 20, 2009

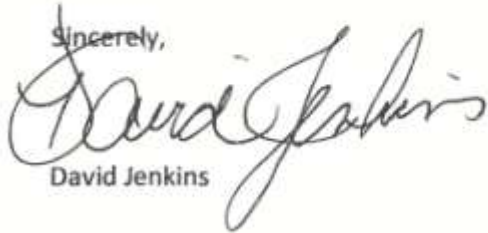
Bob Arnold, Executive Director  
Kentucky Association of Counties  
380 Kings Daughters Drive  
Frankfort, KY. 40601

Re: Credit Card Charges

Dear Bob,

In light of the recent bank decision to not reimburse KACo for the charges that were disputed, I am reimbursing KACo in the amount of \$620.25. I am doing this under protest, not to KACo, but to the fact these were not my charges. I do not want the fine organization of KACo to have to pay these charges as they were not at fault either.

Sincerely,



David Jenkins







**KENTUCKY ASSOCIATION OF C**

380 King's Daughters Drive, Frankfort, Kentucky  
502-223-7667 • 800-264-5226 • Fax 502-223-1502 • www.

*"Working For You In Ways You Never Imagin.*

July 15, 2009

Hon. Mike Foster, President  
Kentucky Association of Counties  
380 King's Daughters Drive  
Frankfort, Kentucky 40601

Dear President Foster:

Earlier today, I presented the Kentucky Association of Counties (KACo) with a check for Two Hundred Seventy Dollars and No Cents (\$270.00). This sum represents the amount that was charged on the KACo Visa issued in my name to Calypso Enterprises. While I did not make this charge, authorize this charge or condone the improper use of this KACo Visa, it was my responsibility to adequately review the Visa charges associated with this card. As I did not find this charge on my statement in a timely fashion, I take responsibility for this Two Hundred Seventy Dollar (\$270) sum. Should it ever be determined who did make this charge, I would request reimbursement.

Sincerely,



Bob Arnold  
Executive Director/CEO

**PRESIDENT**  
J. Michael Foster, Christian Co. Attorney

**2<sup>nd</sup> VICE-PRESIDENT**  
Chris Harris, Pike Co. Magistrate

**PRESIDENT-ELECT**  
Rick Smith, Clark Co. Magistrate

**IMMEDIATE PAST PRESIDENT**  
David Jenkins, Spencer Co. Judge/Executive

**1<sup>st</sup> VICE-PRESIDENT**  
R. W. Gilbert, Lincoln Co. Judge/Executive

**EXECUTIVE DIRECTOR/CEO**  
Bob Arnold





**KENTUCKY ASSOCIATION OF COUNTIES**

380 King's Daughters Drive, Frankfort, Kentucky 40601  
502-223-7667 • 800-264-5226 • Fax 502-223-1502 • www.kaco.org

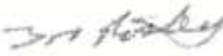
*"Working For You In Ways You Never Imagined"*

**TO:** Hon. Rick Smith  
KACo President-Elect

Hon. R. W. "Buckwheat" Gilbert  
KACo 1<sup>st</sup> Vice President

Hon. Chris Harris  
KACo 2<sup>nd</sup> Vice President

Hon. David Jenkins  
KACo Immediate Past President

**FROM:** Mike Foster   
KACo President

**SUBJECT:** Travel Policy Recommendations

**DATE:** March 19, 2009

When I took office as KACo President in November, I requested that Executive Director/CEO Bob Arnold review KACo's travel policies and make recommendations on ways that the organization can reduce travel expenses while maintaining the quality of services that KACo provides to county governments. Based upon that review, I am setting forth several recommendations below which I believe fulfill those objectives. These recommendations will also allow the executive committee to exercise additional oversight over the financial affairs of the organization. Consideration of these recommendations will be on the agenda for the executive committee's upcoming meeting on March 26<sup>th</sup>. My recommendations are as follows:

1. Name a Chief Financial Officer (CFO) from existing KACo staff to monitor expenses and oversee the preparation of financial statements and other accounting records. The CFO would also review all charges on company credit cards and reconcile all credit card statements and receipts on a monthly basis.
2. Require that all out-of-state travel be preapproved by the CFO and Executive Director/CEO taking into account the cost and benefits of the proposed travel.
3. Provide a monthly report of out-of-state travel to each member of the executive committee detailing the purpose of the travel, as well as the cost of each trip including transportation, registration fees, lodging, meals, etc.

**PRESIDENT**  
J. Michael Foster, Christian Co. Attorney

**2<sup>nd</sup> VICE-PRESIDENT**  
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**EXECUTIVE DIRECTOR/CEO**  
Bob Arnold

Hon. Rick Smith  
Hon. R. W. "Buckwheat" Gilbert  
Hon. Chris Harris  
Hon. David Jenkins  
Page 2 of 2  
March 19, 2009

4. Adopt the Commonwealth of Kentucky 'ACCEPTED MILEAGE FROM FRANKFORT TO KENTUCKY CITIES' mileage reimbursement chart (copy attached) for employees whose workstations are located within Franklin County.
5. Require KACo employees to utilize KACo vehicles for travel when available. KACo employees will not be reimbursed for mileage if a KACo vehicle was available for travel and the employee chose to utilize their own vehicle for personal convenience or preference. This provision will not apply to staff whose office is located outside of Franklin County or situations covered within recommendation 7 below.
6. Allow KACo staff to utilize their personal vehicle, and charge mileage from home to travel destination or travel destination to home, when they are traveling directly from or to home and when the mileage, as determined by a mapping website such as MapQuest or Expedia, is less than from Franklin County to or from the destination,
7. Require KACo staff to utilize a mapping website such as MapQuest or Expedia for determining mileage between locations when using a personal vehicle and where one of the locations is not Franklin County or when having to travel to destinations within Franklin County.
8. Remind KACo staff that KACo credit cards are to be utilized solely for reasonable and necessary business expenses and that all expenses, other than reasonable and necessary travel expenses, must be preapproved by the Executive Director/CEO in accordance with the KACo purchase order policy.
9. Require all KACo credit card holders to submit credit card receipts, preferably via electronic means, to the CFO within five business days of the end of each month. Failure to submit credit card receipts to the CFO may result in revocation of the KACo credit card.
10. Hold an ~~annual~~<sup>Qtrly</sup> briefing for the executive committee where KACo executive staff will provide a detailed review of KACo finances, program activities and KACo staff and individual staff member duties.

Thank you for your consideration of these recommendations. Please contact me if you have any comments or wish to further discuss any of my recommendations.

**Donations and Sponsorships Made By KACo and Its Programs  
Per Fiscal Year**

**Exhibit 7**

<b><u>Fiscal</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2007	KIA	Aero Club of Louisville	\$100.00
2007	KIA	American Cancer Society	\$1,000.00
2007	KIA	Bondurant Middle School	\$200.00
2007	KIA	Boone County Senior Adults	\$250.00
2007	KIA	Boy Scouts of America	\$700.00
2007	KIA	Brown Cancer Center	\$1,000.00
2007	KIA	Central KY Community Action	\$500.00
2007	KIA	Clothe the Children	\$500.00
2007	KIA	Convention Connection	\$5,000.00
2007	KIA	Crittenden Health Systems	\$250.00
2007	KIA	Eastern KY University	\$250.00
2007	KIA	Frankfort Kiwanis Club	\$200.00
2007	KIA	Graves County Democratic Women's Club	\$240.00
2007	KIA	Guide Dogs of America	\$300.00
2007	KIA	Hospice of the Bluegrass	\$250.00
2007	KIA	KACo Kookers	\$750.00
2007	KIA	King's Daughters Health Foundation	\$100.00
2007	KIA	KY Commission on Women Foundation	\$2,500.00
2007	KIA	KY Safety & Health Network	\$500.00
2007	KIA	KY Sheriff's Boys & Girls Ranch	\$150.00
2007	KIA	KY Victims of Homicide	\$250.00
2007	KIA	Marshall Co Exceptional Center	\$400.00
2007	KIA	Mothers Against Drunk Driving	\$500.00
2007	KIA	New Beginnings Therapeutic	\$100.00
2007	KIA	Robert Samples Memorial Garden	\$500.00
2007	KIA	The Bear Finn Charity Scramble	\$120.00
2007	KIA	The Hannah Knight Fund	\$1,000.00
2007	KIA	The Trust for Life	\$500.00
2007	KIA	Trust for Life	\$200.00
2007	KIA	Visually Impaired Preschool Services	\$300.00
2007	KIA	West Ridge Elements PTO	\$400.00
2008	KIA	American Cancer Society	\$1,250.00
2008	KIA	Bondurant Girls' Basketball Boosters	\$200.00
2008	KIA	Boone County Senior Adults	\$500.00
2008	KIA	Central KY Community Action	\$500.00
2008	KIA	Eastern KY University	\$250.00
2008	KIA	Edmonson Healthcare Center	\$100.00
2008	KIA	Frankfort Rotary Youth Fund	\$150.00
2008	KIA	Frankfort YMCA	\$250.00

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<b><u>Fiscal</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2008	KIA	Frankfort/Franklin Co Community Education	\$300.00
2008	KIA	Fraternal Order of Police	\$125.00
2008	KIA	Friends of Owen Co. Parks & Rec	\$100.00
2008	KIA	Georgetown-Scott Co Senior Citizens Ctr	\$100.00
2008	KIA	Guide Dogs of America	\$300.00
2008	KIA	Hope Lodge	\$250.00
2008	KIA	Hospice of the Bluegrass	\$100.00
2008	KIA	KACO Cookers	\$1,000.00
2008	KIA	Kids' Chance, Inc	\$1,000.00
2008	KIA	King's Daughters Health Foundation	\$500.00
2008	KIA	KY Law Enforcement Memorial	\$400.00
2008	KIA	KY Sheriff's Boys & Girls Ranch	\$425.00
2008	KIA	Lexington FOF	\$1,116.00
2008	KIA	Lexington Hearing & Speech Center	\$200.00
2008	KIA	Marshall Co Exceptional Center	\$400.00
2008	KIA	Marshall Democratic Womens Club	\$50.00
2008	KIA	Mason County Homemakers Cancer Fund	\$200.00
2008	KIA	Missionary Servants of the Most Blessed Trinity	\$100.00
2008	KIA	Owen County High School	\$500.00
2008	KIA	Picnic at the Park	\$500.00
2008	KIA	Rotary Youth Leadership Award	\$200.00
2008	KIA	Teresa Hatton Foundation	\$840.00
2008	KIA	The Bear Finn Charity Scramble	\$325.00
2008	KIA	The Kings Center	\$250.00
2008	KIA	Visually Impaired Preschool Services	\$300.00
2008	KIA	West Ridge Elements PTO	\$400.00
2008	KIA	WUKY	\$250.00
2009	KIA	Bondurant Girls' Basketball Boosters	\$200.00
2009	KIA	Boone County Senior Adults	\$250.00
2009	KIA	Boyd County Fair	\$250.00
2009	KIA	Calhoun Christian Church	\$250.00
2009	KIA	Commonwealth Fund for KET	\$2,500.00
2009	KIA	Crittenden Health Systems	\$250.00
2009	KIA	Downtown Frankfort, Inc	\$50.00
2009	KIA	Frankfort ALS Association	\$5,000.00
2009	KIA	Franklin County Council on Family	\$2,500.00
2009	KIA	Franklin County Fire Department	\$100.00
2009	KIA	Graves County Democratic Women's Society	\$200.00
2009	KIA	Guide Dogs of America	\$300.00

**Donations and Sponsorships Made By KACo and Its Programs  
Per Fiscal Year**

**Exhibit 7**

<b><u>Fiscal</u></b>			
<b><u>Year</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2009	KIA	Health KY 2008 Twist & Bid Gala	\$1,500.00
2009	KIA	Kentucky Children's Hospital	\$500.00
2009	KIA	KY Minority Scholarship Fund	\$425.00
2009	KIA	KY Sheriff's Boys & Girls Ranch	\$575.00
2009	KIA	Lawrenceburg Lunachicks	\$250.00
2009	KIA	Marshall County Democratic Womens Club	\$50.00
2009	KIA	Marshall County Exceptional Center	\$100.00
2009	KIA	PTSA - ACHS Project Graduation	\$250.00
2009	KIA	St. Ann Interparochial School	\$250.00
2009	KIA	WHAS Crusade for Children	\$250.00
<b>Total KIA</b>			<b>\$48,441.00</b>

<b><u>Fiscal</u></b>			
<b><u>Year</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2008	CIC	Graves County Democratic Executive Committee	\$200.00
2008	CIC	WUKY	\$250.00
2009	CIC	American Cancer Society	\$350.00
2009	CIC	Anderson County Middle School	\$250.00
2009	CIC	Bluegrass State Games	\$5,000.00
2009	CIC	Central KY Baseball Club	\$500.00
2009	CIC	Downtown Frankfort, Inc	\$375.00
2009	CIC	Fairway Golf Course	\$250.00
2009	CIC	Frankfort High School	\$2,500.00
2009	CIC	Frankfort YMCA	\$250.00
2009	CIC	Franklin County Fire Department	\$250.00
2009	CIC	Franklin County Relay for Life	\$500.00
2009	CIC	Hospice East	\$250.00
2009	CIC	Hospice of Hope	\$250.00
2009	CIC	Hospice of the Bluegrass	\$250.00
2009	CIC	Kings Daughters Health	\$1,000.00
2009	CIC	KY Cancer Program	\$1,000.00
2009	CIC	Mt. Washington Cemetery Fund	\$250.00
2009	CIC	Owensboro Catholic High School	\$100.00
2009	CIC	South Elkhorn Christian Church	\$1,000.00
2009	CIC	St. Claire Hospice	\$250.00
2009	CIC	Teresa Hatton Foundation	\$1,620.00
2009	CIC	The V Foundation for Cancer	\$2,500.00
<b>Total CIC</b>			<b>\$19,145.00</b>

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<b>Fiscal</b>			
<b><u>Year</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2007	KACo	Alec-Kentucky Night	\$350.00
2007	KACo	Calhoun Cemetery Association	\$100.00
2007	KACo	Cherry Blossom Golf & Country Club	\$2,500.00
2007	KACo	Franklin County Project Graduation	\$200.00
2007	KACo	Kentucky Manufactured Housing Inst	\$300.00
2007	KACo	League of Women Voters of KY	\$100.00
2007	KACo	St Patrick's School	\$100.00
2007	KACo	Teresa Hatton Foundation	\$645.00
2007	KACo	United Way of Franklin County	\$490.00
2008	KACo	Alec-Kentucky Night	\$350.00
2008	KACo	Bucs Baseball	\$500.00
2008	KACo	Frankfort Kiwanis	\$200.00
2008	KACo	KET	\$2,500.00
2008	KACo	United Way of Franklin County	\$540.00
2009	KACo	Alec - Kentucky Night	\$382.60
2009	KACo	Center for a New American Dream	\$1,500.00
2009	KACo	Hebron Lutheran Church Foundation	\$250.00
2009	KACo	KACO Kookers	\$1,000.00
2009	KACo	KY Sheriff's Boys & Girls Ranch	\$200.00
2009	KACo	Western KY Bldg & Const Trades Council	\$1,000.00
<b>Total KACo</b>			<b>\$13,207.60</b>

<b>Fiscal</b>			
<b><u>Year</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2007	CoLT	USA Athletes International	\$100.00
<b>Total CoLT</b>			<b>\$100.00</b>

<b>Fiscal</b>			
<b><u>Year</u></b>	<b><u>Entity</u></b>	<b><u>Vendor</u></b>	<b><u>Total Payment</u></b>
2009	KALF	KY Tactical Officers Association Inc.	\$2,500.00
<b>Total KALF</b>			<b>\$2,500.00</b>



**KENTUCKY ASSOCIATION OF COUNTIES, INC. RESPONSE**





## KENTUCKY ASSOCIATION OF COUNTIES

380 King's Daughters Drive, Frankfort, Kentucky 40601  
502-223-7667 • 800-264-5226 • Fax 502-223-1502 • www.kaco.org

*"Working For You In Ways You Never Imagined"*

October 27, 2009

Hon. Crit Luallen  
Auditor of Public Accounts  
209 St. Clair Street  
Frankfort, Kentucky 40601-1817

**RE: KACo Examination Report**

Dear Ms. Luallen:

Please accept this letter as the response of the Kentucky Association of Counties (KACo) relative to your draft examination dated October 20, 2009, of certain financial transactions, policies, and procedures of the subject organization.

As President of KACo, I wish to express my appreciation of the efforts of your staff concerning their comprehensive review of certain financial records and the internal management of KACo. The audit report systematically catalogs the previous spending patterns of the organization in a manner similar to that previously reported in various media accounts.

As demonstrated by the actions of our Board of Directors over the last several months, the KACo board clearly concurs with the overriding theme set out in the audit report which recommends the establishment of an ongoing commitment by the KACo organization to create and maintain a new culture of accountability, transparency, and efficiency. The KACo board specifically demonstrated such a commitment when the Directors unanimously adopted a series of 18 policies and procedures at its board meeting of September 30, 2009. These comprehensive set of procedures address many, if not most, of the issues detailed in the audit report. In addition, the KACo Executive Committee is currently engaged in the process of developing a strategic plan.

It is my belief that the organization will clearly value the recommendations set out in the audit report. I plan to forward the audit report to its recently appointed Audit and Finance Committee for further evaluation and subsequent recommendations to the entire Board of Directors. Given the exhaustive nature of the audit report, the KACo Executive Committee reserves the option to review and provide more specific responses to the Findings should same later be deemed appropriate or necessary.

In a related matter, former Inspector General and Madison County Attorney, Bobby Russell, is currently conducting a detailed Management Review of the entire KACo organization. As President of KACo, I am requesting that Mr. Russell carefully review the report of the state auditor and further give ample and due consideration to its recommendations. These recommendations should prove useful to Mr. Russell as he prepares his final management report and recommendations to the KACo Board of Directors.

In conclusion, the significant steps previously taken by the KACo Executive Committee and the full Board of Directors, in conjunction with the State Auditor's report and the ongoing Management Review, will, in my estimation, create a clear road map leading to an uncompromising business environment of reform and accountability. By adopting this course of action, the Kentucky Association of Counties can, and will, transform itself from an organization that not only provides outstanding programs and services to counties and to special districts, but, also does so in an efficient, responsible, and ethical manner.

Sincerely,



J. Michael Foster  
President - Kentucky Association of Counties

JMF:cs

