

**Examination of Certain Policies, Procedures, Controls, and  
Financial Activity of the Mason County School District**



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**ADAM H. EDELEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

October 24, 2012

Janet West, Board Chair  
Board of Education  
Mason County Schools  
2<sup>nd</sup> and Limestone Street  
Maysville, Kentucky 41056

RE: Examination Report Findings and Recommendations

Dear Ms. West:

We have completed our Examination of Certain Policies, Procedures, Controls, and Financial Activity of the Mason County School District (District). This examination was initiated due to concerns received by this office from the Office of Education Accountability, a component of the Kentucky Legislative Research Commission.

In performing this examination, we requested and examined financial records maintained by the District Central Office staff for the period July 1, 2007 through June 30, 2012, unless otherwise noted. Information provided included credit card statements, travel reimbursement expenses, internally prepared reports, and supporting documentation when available. The audit team conducted interviews with the Superintendent, Assistant Superintendent, former Associate Superintendent, Finance Officer/former Assistant Finance Officer, all current Board members, and one former Board member in order to obtain further information related to general financial oversight practices and specific expense transactions. The report identifies 15 findings and offers over 47 recommendations to strengthen the District's management and oversight practices.

Due to the nature of certain findings discussed within this report, we are referring these issues to the Internal Revenue Service to determine whether further investigation by that office is warranted.

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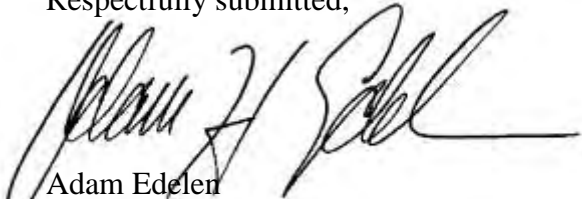
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Ms. West  
October 24, 2012  
Page 2

The Auditor of Public Accounts requests a report from the District on the implementation of the examination recommendations within (60) days of the completion of the final report. If you wish to discuss this report further, please contact me or Brian Lykins, Executive Director of the Office of Technology and Special Audits.

Respectfully submitted,



Adam Edelen  
Auditor of Public Accounts





## **Examination of Certain Policies, Procedures, Controls, and Financial Activity of the Former Administration of the Mason County School District**

### **Examination Objectives**

The Auditor of Public Accounts (APA) accepted a formal request from the Office of Education Accountability (OEA), a component of the Kentucky Legislative Research Commission, to perform a special examination of certain policies, controls, and financial activities of the Mason County School District (District). According to the OEA request for the special examination, a preliminary investigation was conducted based on complaints received by that office, “alleging possible misconduct and possible misuse of district resources by Mason County School District Superintendent.” The request further states that the OEA staff preliminary review of District financial records and interviews with staff and Mason County School Board (Board) members, “revealed sufficient issues that indicate there is merit to the allegations.”

This examination was designed to address the financial and management practices questioned by the OEA preliminary investigation, as well as, to expand this review to determine whether there were other issues revealed that required further scrutiny. To accomplish this examination, the APA developed the following scope and objectives:

- Examine all District credit card expenses for the period of July 1, 2007 through June 30, 2012;
- Examine the expense reimbursements of the District Superintendent during the period July 1, 2007 through June 30, 2012;
- Examine the expense reimbursements of all current Board members and select District staff for the period July 1, 2009 through June 30, 2012;
- Determine whether District expenditures made through credit card transactions or expense reimbursements were excessive or unusual;
- Review all employment contracts and payment history of the Superintendent from his initial employment with the District;
- Review employment contracts and payment history of other select District staff;

- Review District financial oversight policies and procedures; and,
- Report findings and recommendations related to these and other matters identified during the examination.

### **The District**

The District is the only public school system serving Mason County. The District serves approximately 2,938 students across four schools. At the time of our examination, the Central Office consisted of approximately fifteen positions, including that of the Superintendent, Associate Superintendent, and Assistant Superintendent.

### **Financial Outlook**

Regular operating expenses for the general education of all students are paid from the District’s General Funds. In fiscal year (FY) 2011, the majority of revenue for this fund came from state SEEK Funds, 47 percent, with local funding comprising another 33 percent. The General Fund balance on June 30, 2011 had a cumulative total of \$3,894,419. Because of the three to four million dollar surplus that the District has maintained for the past decade, property tax rates in the county remained at 44.7 cents from FY 2003 through FY 2011.

### **The Board**

The Board has general control and management of the public schools in the District. The Board consists of five individuals with one person elected from each of the five divisions of the county. All Board members serve a term of four (4) years. Board members are not compensated for their term on the Board.

### **Findings and Recommendations**

**Finding 1: The Board allowed and participated in excessive meals during in-state and out-of-state trips.**

The District pays for food-related purchases by one of three means using either a credit card, direct billing, or reimbursement to the District employee or Board member. Each year District employees and Board members travel to several conferences both in and out-

of-state. Evening meals bought during these conferences often included items such as steak and lobster, as well as appetizers and desserts. During interviews with the auditors, various District employees at the Central Office and current and former Board members noted that Board members are not paid a large salary and that nice meals, while traveling away from their homes, was a way that the District could compensate the Board members for the low amount they do receive.

**Recommendations:** We recommend that Board members and District employees work together to eliminate excessive or unnecessary spending for food-related purchases by paying only the per diem portion of each person's meal instead of paying for a meal that is in excess of the amount allowed in District policy. Additional policies or procedures may need to be created to provide guidance for such payments. Further, we recommend the Board review the Superintendent's credit card purchases to ensure the transactions are reasonable in amount, necessary, and properly supported by receipts or other appropriate documentation. This will strengthen internal controls by relieving a subordinate employee from the responsibility of potentially questioning the activity of the Superintendent. See Finding 5 for further discussion.

**Finding 2: Expenditures totaling \$44,237 were made with no documented business purpose.**

The District did not require that documentation for expenses related to staff reimbursement and credit card purchases demonstrate that the purchases had a valid business purpose. This resulted in multiple transactions that cannot be associated with a specific trip, event, or other activity related to District business. In addition, it is not possible to determine the identity of the individuals that participated in the related expenditure activity or whether the participants provided a relevant and valid service for the district at the time the expenditure was made. By not providing a specific related business purpose or documenting those in attendance the appropriateness, reasonableness, or necessity of the expenditure and whether they supported the educational mission of the District could not be determined.

**Recommendations:** We recommend the reimbursement and credit card policies and procedures specify the action that will be taken by the District for not providing adequate supporting documentation. This could include the District not paying for an expenditure that is inadequately documented. For example, expenditures should always be accompanied by a complete itemized receipt, identifying the date and location of the transaction, the number and names of

those attending the activity or receiving the benefit, and the specific business related purpose of the expenditure. We recommend the District policies and procedures specifically state that the business expense reimbursements and credit card transactions will be reviewed for appropriateness, reasonableness, and necessity. The policy should also identify the position of those responsible for reviewing the transaction activity. The Board or a designated committee of the Board should be responsible for reviewing the credit card transactions or reimbursements of the Superintendent. See Findings 4 and 5 for further recommendations on the reimbursement review process.

**Finding 3: No supporting documentation was provided for over \$111,191 of credit card charges and expense reimbursements.**

According to the District policies and procedures in effect during the period under review, receipts were specifically required in order to be reimbursed for items including gasoline, parking, car rentals, and all meals over \$5.00. No official credit card policies or procedures were in place during the majority of the five year period that was examined, but an informal written procedure related to credit card usage specifically required receipts for all credit card transactions. Interviews during the examination revealed that the District leadership, financial oversight staff, and Board members expected that any expense placed on a District credit card or reimbursed for District related travel must be supported by a receipt. Despite this expectation and the requirements of the policies and procedures, \$111,191 of credit card transactions and reimbursement for expenses were made without the necessary supporting documentation.

**Recommendations:** We recommend the District comply with its policy that supporting documentation be provided before an expense is reimbursed to a District employee or Board member. We further recommend that the policies for credit cards and expense reimbursements specifically state that required expenses not supported by detailed, itemized receipts and submitted within a specified period will not be paid by the District or that the employee will repay the District for charges already made.

**Finding 4: Superintendent submitted inadequate documentation to support requests for reimbursements.**

Documentation submitted by the Superintendent to support travel reimbursement requests was not adequate for a reviewer to perform an accurate and thorough assessment of claimed travel expenses. Reimbursement request forms submitted by the Superintendent were not

completed as prescribed by the District form that requires trip meal receipts to be associated with a specific trip and purpose. In addition, a review of 27 sample reimbursement forms found that the vast majority of receipts submitted as support for meal costs were considered not adequate. The receipts lacked the transaction date, vendor name, and vendor location information that could be used to verify that receipts were associated with a specific trip. The missing information was apparently due to a large number of the tops of the receipts, where this information is typically located, being purposefully torn off. Without such documentation, it would be impossible for any reviewer to accurately verify that the submitted receipts were possibly associated with the trips noted on the reimbursement request forms.

**Recommendations:** As recommended in Finding 3, we recommend the District financial staff ensure all District personnel reimbursement forms are reviewed in a thorough and complete manner to ensure only actual costs related to the District are paid. We also recommend that the District obtain relevant training for financial staff to ensure they are aware of the processes and procedures that will provide for a thorough and complete review of all financial transactions of the District. We recommend the Board determine whether the intentional removal of receipt information, that should have provided support for reimbursements made to the Superintendent, should result in these reimbursements being returned to the District.

**Finding 5: The Superintendent overstated trip mileage and received mileage reimbursement for duplicate or conflicting trips.**

A review of the Superintendent's reimbursement request forms determined that he overstated the roundtrip mileage necessary to make certain trips and that he received mileage reimbursement for trips that were duplicated or conflicted with other documented trips to different destinations. Roundtrips reported to Louisville and Hazard were regularly overstated by 50 to 70 miles, costing the District an average \$25 more than necessary per trip. The District paid duplicate requests for the same trips 12 times during the period under review, while seven other trips were identified as having destinations that conflicted with the locations reported on separate reimbursement forms or receipt documentation. While certain aspects of the Superintendent's reimbursement forms could not be accurately or thoroughly reviewed, as stated in Finding 4, District reviewers could have checked the mileage distances claimed and monitored reimbursement requests for duplicated or conflicting trip destinations.

**Recommendations:** We recommend the District financial staff ensure all District personnel reimbursement forms are reviewed in a thorough and

complete manner to ensure only actual costs related to the District are paid. We also recommend that the District obtain relevant training for financial oversight for staff to ensure they are aware of techniques and processes that will provide for a thorough and complete review of all financial transactions of the District. We further recommend that the itemized reimbursement request documents submitted by the Superintendent be provided to the full Board, Board Chair, or a designated Board committee. The Board could assign District financial staff to conduct an initial review of the Superintendent's reimbursement request and submit any concerns or issues to the Board before approval of the document is made. We recommend that the Board, Board Chair, or designated committee of the Board review and document the approval or other action taken regarding the Superintendent's request for reimbursement. We recommend the Board recoup all amounts reimbursed to the Superintendent for duplicate mileage or trips with conflicting locations. We further recommend the Board consider recouping amounts paid for overstated mileage.

**Finding 6: Superintendent and staff received advance payment for trips contrary to state law, District policies, and the Superintendent's employment contract.**

The Superintendent and other District staff routinely received travel advances for trips that had not yet occurred, though such action does not appear to be allowable by Kentucky law, the District personnel policies, or the Superintendent's employment contract. During the period under review, the Superintendent received payment for mileage reimbursement for trips he had not yet taken. The Superintendent and Assistant Superintendent also received large advance payments prior to a national conference attended by District Central Office staff and Board members. State law, District policies, and the employment contract envision reimbursement after the actual travel related costs are incurred. By not following these requirements, advance payments to the Superintendent and Assistant Superintendent have resulted in the potential overpayment for some trip expenses and difficulty in tracking the full costs of other trips. Travel advances to other District staff appear to have been supported and documented.

**Recommendations:** The District should comply with state laws, personnel policies, and the Superintendent's employment contract and no longer make any advance payments for travel to employees. The Board should ensure that policies are established to ensure a sufficient review of all travel expenditure payments and that proper documentation, including receipts, is provided prior to reimbursing travel expenses. Further, we recommend that Board or a designated committee of

the Board review the travel expenditures and supporting documentation of the Superintendent. Finally, we recommend the District ensure all Board members and financial oversight staff have been trained in the state laws and District policies that govern travel reimbursement.

**Finding 7: Superintendent received compensation and benefits in excess of employment contract.**

The Superintendent received salary increases and numerous benefits since the beginning of his employment that were in excess of his employment contract or that were not properly documented. There is no employment contract or other documentation specifying that the Board approved the Superintendent to have full use of District fuel for business and personal use or for him to receive reimbursement for health insurance costs not incurred by him or his immediate family. Further, benefits such as retirement reimbursements, annual payments for unused vacation leave, and a change in the matching basis for an annuity were included on documents in 2003 and 2004; however, these documents maintained in District files had conflicting information and neither was signed by the Board. Salary changes were also included on these unsigned documents.

**Recommendations:** We recommend the Board ensure all intended salary and benefits for the Superintendent be clearly stated and approved in an open and public meeting. We recommend the approval be clearly documented each year in both Board meeting minutes and in the signed employment contract of the Superintendent. We also recommend that the Board's attorney review the Superintendent's proposed contract prior to being approved by the Board to ensure the contract clearly represents the salary, benefits, or other terms and conditions associated with the Superintendent's employment. We further recommend that the Board designate a Board member or Board committee to be responsible for presenting any documented changes to the Superintendent's contract to the financial oversight staff for actual implementation. Finally, we recommend District financial staff be informed that changes to the Superintendent's salary or benefits should only be made after receiving complete and signed documentation from the designated party of the Board.

**Finding 8: Superintendent's contract was repeatedly extended without documenting contract provisions or referencing the original document.**

Beginning in June 2005, the Board repeatedly extended the Superintendent's employment contract annually over a six-year period without detailing specific terms or provisions in the contract, nor did it reference the

initial employment contract being extended. KRS 160.350(4) appears to allow for annual extensions of a Superintendent's contract; however, not including specific employment terms or provisions in the contract document resulted in the Board and public having a lack of meaningful information regarding the compensation and benefits intended to be provided to the Superintendent. KRS 160.290 establishes the local school board as the statutorily designated oversight body responsible for the district's public funds and KRS 160.350 provides the boards with general control management, including hiring a Superintendent. Given this responsibility, each Board member should be aware of and have a thorough understanding of payments and benefits that the Superintendent is to receive. In addition, the public should, through a transparent process, be able to readily identify and scrutinize the intended use of public funds to compensate and provide benefits to the Superintendent.

**Recommendations:** We recommend the Board take official action during a Board meeting to approve any compensation or benefits the District decides to provide to the Superintendent. Further, we recommend the Board ensure that all payments and benefits being received by the Superintendent be clearly documented in the Superintendent's current employment contract. The contract should include, either in the body or in an attachment incorporated into the contract, the actual full compensation and benefits package of the Superintendent. If the Board continues to extend the employment contract of the Superintendent on an annual basis, the provisions for the current contract should be clearly presented along with any changes in salary, benefits, or other terms or conditions of employment.

**Finding 9: The District paid duplicate costs for certain Superintendent travel related benefits.**

The Superintendent received travel and vehicle related benefits that resulted in duplicated expenses paid by the District. The Superintendent's contract provided mileage reimbursement for out-of-district travel. In addition, the Superintendent had access to, and the use of, fuel maintained in city fuel storage tanks though his contract did not stipulate that he could use the fuel. As a result of the Superintendent using District fuel and receiving reimbursement for out-of-state travel, the District paid twice for the fuel used on many of the Superintendent's out-of-district trips. Further, the contract provided the Superintendent a \$500 vehicle allowance; however, the contract made no provision for the District to maintain the vehicle. The Superintendent regularly used the District's garage to have routine maintenance performed on his personal vehicles.

**Recommendations:** We recommend the Board modify the Superintendent's contract at the next opportunity to

remove the provision of using District fuel for either business or personal use. All out-of-district business mileage of the Superintendent should be tracked and clearly documented to be reimbursed at the rate set by the District. We recommend that the District ensure that policies and procedures prohibit the use of the District garage tools, parts, supplies and other resources for the maintenance and repair of personal vehicles regardless of business hours.

**Finding 10: Two of the Superintendent’s contract documents were signed prior to Board approval.**

Based on a review of the Superintendent’s employment contract documents, it was determined that two of the contracts were signed by the Board Chair before they were voted on and approved by the whole Board. Board meeting minutes documenting the approval of 2010 and 2011 contracts that would rollover previous contract terms and conditions and continue the Superintendent’s employment reveal that the documents were signed five days to two weeks prior to being presented and approved by the Board.

**Recommendations:** We recommend all contract documents for the employment of the Superintendent be fully discussed by the whole Board during official Board meetings either in an open or closed session. The final vote and Board action should take place in an open and public meeting and documented in the Board meeting minutes. Only after approval of the contract document has occurred should it be signed by the Board Chair.

**Finding 11: The District did not report employee fringe benefits until the 2011 calendar year.**

According to IRS Publication 15-B, “[a]ny fringe benefit you provide is taxable and must be included in the recipient’s pay unless the law specifically excludes it.” However, upon examining the federal W-2 tax forms for all Board members and District employees working within the Central Office, we found no fringe benefits were recorded on the W-2s issued by the District to six employees prior to calendar year 2011.

**Recommendations:** We recommend the Board establish a process to ensure that each type of authorized benefit provided to an employee be directly communicated to District Central Office staff to properly account for taxable benefits that accrue to the employee. We further recommend that the District continue to work with their Board attorney and CPA to correctly account for taxable amounts previously not reported to the IRS.

**Finding 12: The Board did not receive sufficient reporting to determine the extent of travel by the Superintendent and staff.**

District policy dictates that the agenda for regular meetings should be developed in accordance with

several requirements, including the requirement of a “schedule of reports to the Board on the status of District finances, programs and services.” District policy did not specify the format or content of such reports and, as such, the bulk of the financial reports received by the Board come directly from the accounting system used by the District. These reports include each “Accounts Payable Warrant” processed since the last Board meeting, along with a “detailed” invoice listing that includes vendor name, a short purpose (only a few words in length), amount, and account information for each expenditure. However, the Board did not receive sufficient information to determine the extent of travel by the Superintendent and staff.

**Recommendations:** We recommend that Board members determine, in consultation with District Central Office financial staff, the additional financial information that would be beneficial to present to the Board. This information should include a monthly financial statement report that specifies the actual expenditures as compared to the line item budgeted amounts.

**Finding 13: Policies did not specify what types of travel expenses could be reimbursed to employees.**

During fiscal years 2008 through 2012, certain District employees and Board members repeatedly requested and received reimbursement for the purchase of low-cost, personal, or seemingly redundant items. While the Board did not have a policy or procedure in place during the examination period to guide District employees or Board members in determining the type of travel expenditures that should or should not be reimbursed by the District, most employees and Board members interviewed stated that it was their understanding that any food, drink, or other expense incurred while traveling on District business would qualify for reimbursement.

**Recommendations:** We recommend that the Board strengthen the District reimbursement policies for both District employees and Board members by only paying a per diem rate for meals. Policies should ensure only necessary travel expenses such as hotels, airfare, and parking are reimbursed.

**Finding 14: Employees and Board members had reimbursements, credit card charges, and direct payments for meals unrelated to overnight travel.**

While both versions of the reimbursement policy in effect during the audit period specifically stipulated that reimbursements related to food purchases required an overnight stay, reimbursements for food were often approved by the District in violation of policy. Also, instances occurred when District employees, primarily

the Superintendent, were reimbursed for out-of-district meals at locations where there was no associated request for mileage reimbursement. The following table identifies examples of reimbursements made for food purchases that had no corresponding overnight travel. The excessive expenditures tables in the appendices contain these examples, as well as additional expenditures that appear excessive.

**Recommendations:** We recommend that Board members work with the District employees at the Central Office to strengthen policies related to food purchases made using any method to ensure that meals not associated with overnight travel are not paid for with District funds. Any exceptions to this requirement should be clearly stated in the policy and appropriately approved.

**Finding 15: Meals continued to be charged on District credit cards though a new District policy required reimbursement on a per diem basis.**

District policies did not specify whether travel-related meals should be reimbursed rather than charged to a District credit card or paid in response to a vendor's direct billing to the District. Though a new District policy required meals to be reimbursed on a per diem basis, because the Board's policy did not address how food could be purchased, the District continues to pay for food via reimbursement, credit card, and direct billing by vendor.

**Recommendations:** We recommend that the Board policy be modified to clarify how to account for food purchases to strengthen the oversight and internal controls of these expenditures and reduce the risk of duplicate or excessive purchases. We recommend the Board also establish guidelines regarding the type of expenses that should be requested for reimbursement rather than placed on a District credit card. In particular, the Board should consider whether all meals should be reimbursed on an individual basis rather than paid for as a group using the District credit card or through direct billing by the vendor.

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## Chapter 1

# Introduction and Background

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### **Impetus and Objectives for Examination**

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The Auditor of Public Accounts (APA) accepted a formal request from the Office of Education Accountability (OEA), a component of the Kentucky Legislative Research Commission, to perform a special examination of certain policies, controls, and financial activities of the Mason County School District (District). OEA is tasked with a variety of state education oversight duties, including conducting investigations of wrongdoing at the state, regional, and local education levels. According to the OEA request for the special examination, a preliminary investigation was conducted based on complaints received by that office, “alleging possible misconduct and possible misuse of district resources by Mason County School District Superintendent.” The request further states that the OEA staff preliminary review of District financial records and interviews with staff and Mason County School Board (Board) members, “revealed sufficient issues that indicate there is merit to the allegations.”

This examination was designed to address the financial and management practices questioned by the OEA preliminary investigation, as well as, to expand this review to determine whether there were other issues revealed that required further scrutiny. To accomplish this examination, the APA developed the following scope and objectives:

- Examine all District credit card expenses for the period of July 1, 2007 through June 30, 2012;
- Examine the expense reimbursements of the District Superintendent during the period July 1, 2007 through June 30, 2012;
- Examine the expense reimbursements of all current Board members and select District staff for the period July 1, 2009 through June 30, 2012;
- Determine whether District expenditures made through credit card transactions or expense reimbursements were excessive or unusual;
- Review all employment contracts and payment history of the Superintendent from his initial employment with the District;
- Review employment contracts and payment history of other select District staff;
- Review District financial oversight policies and procedures; and,
- Report findings and recommendations related to these and other matters identified during the examination.

To address these objectives, auditors reviewed numerous documents, conducted interviews, and tested District expenditures. Documents reviewed related to the objectives include, but were not limited to, credit card statements and supporting documentation, request for reimbursement forms and supporting documentation, employment contracts, Board meeting minutes, policies and procedures, and vendor payment reports. Interviews were conducted with approximately 15 individuals, including the following:

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## Chapter 1

# Introduction and Background

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- Five current Board members and one former member;
- District Superintendent;
- Other current and former District Central Office leadership;
- District Central Office financial oversight staff;
- City of Maysville staff;
- Kentucky Department of Education staff; and,
- OEA Director and investigative staff.

### **The District**

The District is the only public school system serving Mason County. The District serves approximately 2,938 students across four schools: an elementary school serving students in preschool through second grade, an intermediate school serving grades three through five, a middle school serving grades six through eight, and a high school serving grades nine through twelve.

The Central Office is located in the county seat of Maysville. At the time of our examination, the Central Office consisted of approximately fifteen positions, including that of the Superintendent, Associate Superintendent, and Assistant Superintendent.

### *Recognition*

Mason County Schools have been recognized by several state and national education publications. Teachers and administrators from the schools and Central Office have made presentations at various state and national conferences regarding the Connections Program, School Food Services Program, Middle School Science Program, Special Education, and Technology.

### *Financial Outlook*

Regular operating expenses for the general education of all students are paid from the District's General Funds. In fiscal year (FY) 2011, the majority of revenue for this fund came from state SEEK Funds, 47 percent, with local funding comprising another 33 percent. The District's total General Fund revenues for the fiscal year ended June 30, 2011 were \$19,694,998. The total cost of General Fund programs and services was \$19,665,193, leaving an excess of \$29,805. The General Fund balance on June 30, 2011 had a cumulative total of \$3,894,419.

Because of the three to four million dollar surplus that the District has maintained for the past decade, property tax rates in the county remained at 44.7 cents from FY 2003 through FY 2011. In FY 2012, the District set a compensating tax rate of 45 cents, which when applied to the current year's property assessment, excluding new property, produced an amount of revenue equal to that produced in the preceding year.



## Introduction and Background

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### **The Board**

The Board has general control and management of the public schools in the District. The Board consists of five individuals with one person elected from each of the five divisions of the county. All Board members serve a term of four (4) years. While Board members are not compensated for their term on the Board, Board members do receive, as required by KRS 160.280, a per diem of seventy-five dollars (\$75) per regular or special Board meeting or training session attended, not to exceed \$3,000 per calendar year per member. Members also may be reimbursed for actual and necessary expenses incurred within the District while attending to Board business, not to exceed \$3,000 per calendar year per member. Likewise, members of the Board shall be reimbursed for actual and necessary expenditures incurred outside the District; however, no limits are placed on this type of reimbursement. Reimbursement to Board members shall be at the same rates as that for employees of the District and are to be documented by receipts.



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## Chapter 2

# Analysis of Credit Card Expenses and Reimbursement Transactions

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The APA requested and examined financial records maintained by the District Central Office staff for the period July 1, 2007 through June 30, 2012. Information provided included credit card statements, travel reimbursement expenses, internally prepared reports, and supporting documentation when available. At the conclusion of the APA's examination of these records, the audit team held interviews with the Superintendent, Assistant Superintendent, former Associate Superintendent, Finance Officer/former Assistant Finance Officer, all current Board members, and one former Board member in order to obtain further information related to general financial oversight practices and specific expense transactions.

During the examination period, the District maintained two credit cards. Although numerous District employees could and did use the credit card to make purchases related to their job responsibilities, the two cards were issued in the name of the Superintendent and the Assistant Superintendent. The Superintendent maintained a District credit card throughout the five-year examination period, while the Assistant Superintendent's credit card was not active until December 2008. Auditors reviewed all transactions and available supporting documentation for both credit cards available from the five-year period.

The APA requested and reviewed summary information regarding reimbursement requests made by all Board members and District Central Office employees active during the examination period. The total population of travel reimbursement forms, during that time period, for the Superintendent was 112, though only 75 forms had actual travel expenses such as meals and personal mileage. A sample of 27 of the Superintendent's travel reimbursements were selected from the subpopulation of 75 request for reimbursement forms with actual expenses. Sample reimbursements were selected based on a general review of all reimbursements to identify potential areas of concern.

The APA also reviewed all requests and available supporting documentation submitted, during the period July 1, 2009 through June 30, 2012, for the five current Board members and the six District employees within the Central Office who received a cumulative amount of \$2,500 or more during the three-year period. These six employees included the Assistant Superintendent, former Associate Superintendent, Preschool/Special Education Director, Facilities/Technology Director, Food Service Director, and Curriculum Director.

All expenditures identified on the credit card statements and reimbursements for testing purposes were analyzed based on the following criteria: (1) is the apparent necessity and/or a clear and related business purpose noted or referenced on the supporting documentation provided for the expenditure, (2) is the expenditure reasonable in nature and not excessive or unusual, (3) is the expenditure properly approved as noted by the signature of the appropriate supervisor, and (4) is each expenditure supported by sufficient documentation, including itemized information when appropriate.

All expenditures that did not meet the criteria in the objectives were classified into four categories: (1) expenditures with no purpose stated, (2) expenditures that appeared excessive, (3) expenditures with inadequate approval, and/or (4) expenditures that had inadequate or no supporting documentation.

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## Chapter 2

# Analysis of Credit Card Expenses and Reimbursement Transactions

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Expenditures were classified as having no purpose stated based on a lack of available documentation. Credit card expenditures were categorized as not having a documented business purpose if the expenditure had no associated purchase order written on the statement, note on the billing statement specifying a purpose, or receipt stating a particular trip, event, activity, or reason for the expenditure. Reimbursements were considered to not have a documented business purpose if a submitted receipt could not be associated with a particular trip, event, or activity stated on a reimbursement form. Due to time constraints, the auditors did not review the referenced information to confirm that such information was available, but accepted the notation as proof of purpose for the expenditure. However, in cases where the original supporting documentation did not clearly state a related business purpose or in cases where notes from District Central Office staff did not make the purpose apparent, the auditors classified these as expenditures with no purpose stated. Finding 2 in Chapter 3 of this report discusses this classification of exceptions in detail.

Expenditures were classified as appearing excessive based on the reasonableness of the expenditure. This classification was based on factors such as expense type, total transaction amount, number of individuals involved, and the purpose of expenditure. The majority of the expenditures categorized as excessive related to meals, which had an average cost of over \$50 per person, occurred in Mason County, or involved low cost, personal, or seemingly redundant items. Findings 1, 13, and 14 in Chapter 3 discuss these expenditures.

Reimbursement expenditures were classified as having inadequate approval when either the appropriate personnel did not sign the reimbursement request form or the District's standard invoice form signifying a review was performed to ensure transactions complied with policy, were supported by receipts or other appropriate documentation, and recommend approved for payment by the Board. Auditors recognize policies made certain items eligible for reimbursement; however, the appropriate supervisor should review specific transactions for approval as support to meet the criteria. Credit card expenditures were classified as having inadequate approval when a transaction had no corresponding purchase order number written on the billing statement, or the District's standard invoice form approving payment was not signed.

Finally, expenditures were classified as having inadequate or no support when the supporting documentation provided did not identify what was purchased, the location of the purchase, and when the purchase was made. Non-itemized receipts that did not directly identify what was purchased or torn receipts that did not identify dates and locations of purchases accounted for most of the inadequate supporting documentation reported. This classification of expenditures also includes transactions with no receipts or invoices to support the purchase. Findings 3 and 4 in Chapter 3 discuss such items.

While transactions classified into one or more of these categories may have been acceptable, a clear determination could not be made by the auditors due to the lack of proper documentation and the procedural omissions made by the District. For the purpose of this report, the APA summarized the results of the examination of certain financial transactions individually for the Superintendent and six District Central Office staff (Assistant Superintendent, former Associate Superintendent, Preschool/Special Education Director, Facilities/Technology Director, Food Service Director, and Curriculum Director). The APA collectively summarized the results for all five current Board members.

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**Chapter 2****Analysis of Credit Card Expenses and Reimbursement Transactions**

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The following tables contain: (1) a summary analysis of credit card transactions for the Superintendent; (2) a summary analysis of reimbursements for the Superintendent; (3) a summary analysis of credit card transactions for the Assistant Superintendent; (4) a summary analysis of reimbursements for the Assistant Superintendent; and (5) a summary analysis of reimbursements individually for the other five District Central Office staff and the five current Board members collectively.

Also, for the Superintendent, the six District employees, and the five current Board members, appendices to this report provide a detailed listing of all expenditures categorized as presenting no purpose, appearing excessive in nature, having inadequate approval, and/or having no or inadequate documentation. Relevant tables are included and organized by the position held. Expenses may be included in more than one category. The total non-duplicated amount of the expenditures identified in at least one category was \$194,300.

As demonstrated in Table 1, total credit card expenditures for the Superintendent totaled approximately \$273,000 during fiscal years 2008 through 2012. Of the total expenditures placed on the Superintendent's credit card, \$116,897, or approximately 43 percent, had inadequate or no supporting documentation, such as itemized receipts. Of the five-year total, \$56,834, or 20.8 percent, of total credit card expenditures were categorized as having inadequate approval. Appendices 1 and 2 provide the entire listing of all credit card charges considered to have no business purpose, being excessive, having inadequate approval, and/or having inadequate or no supporting documentation.

**Table 1: Summary Analysis of Credit Card Transactions for the Superintendent**

<b>Fiscal Year</b>	<b>Total Number of Transactions</b>	<b>Total Credit Card Expenditures</b>	<b>Amount with No Purpose Stated</b>	<b>Amount that Appears Excessive</b>	<b>Amount with Inadequate Approval</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
2008	192	\$57,227.20	\$12,342.34	\$8,962.58	\$9,376.32	\$24,993.50
2009	223	\$59,989.18	\$8,416.57	\$6,674.53	\$9,946.32	\$25,375.12
2010	97	\$22,418.95	\$1,109.17	\$5,201.54	\$11,878.86	\$10,356.68
2011	245	\$71,538.85	\$5,391.62	\$9,949.07	\$19,506.71	\$32,835.28
2012	216	\$61,865.51	\$3,077.33	\$3,035.98	\$6,126.26	\$23,336.03
<b>Total</b>	<b>973</b>	<b>\$273,039.69</b>	<b>\$30,337.03</b>	<b>\$33,823.70</b>	<b>\$56,834.47</b>	<b>\$116,896.62</b>

According to Table 2, \$12,475.48, or approximately 83 percent, of the Superintendent's expense reimbursements had inadequate or no supporting documentation. Also, about 83 percent of the Superintendent's expense reimbursements, or \$12,471.07, had no stated purpose and about 57 percent, or \$8,562.14, lacked adequate approval. Appendix 1 provides the entire listing of all reimbursements examined considered to have no business purpose, being excessive, having inadequate approval, or having inadequate or no supporting documentation. Exhibit 1 shows an example of the Superintendent's reimbursement form and the supporting documentation associated with one reimbursement request.

Chapter 2

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

**Table 2: Summary Analysis of Reimbursements for the Superintendent**

<b>Position</b>	<b>Total Reimbursement Amount Reviewed</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
Superintendent	\$15,002.21	\$12,471.07	\$6,256.28	\$8,562.14	\$12,475.48

Table 3 provides the Assistant Superintendent’s credit card transactions. Appendix 2 details a complete list of credit card expenses, which had one or more of the following issues: (1) no business purpose, (2) excessive, (3) inadequate approval, and/or (4) inadequate or no supporting documentation.

**Table 3: Summary Analysis of Credit Card Transactions for the Assistant Superintendent**

<b>Fiscal Year</b>	<b>Total Number of Transactions</b>	<b>Total Credit Card Expenditures</b>	<b>Amount with No Purpose Stated</b>	<b>Amount that Appears Excessive</b>	<b>Amount with Inadequate Approval</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
2009	22	\$4,454.60	NA	\$92.00	\$815.39	\$25.02
2010	42	\$8,326.04	\$134.90	\$622.38	\$517.80	\$361.03
2011	84	\$15,888.63	\$149.81	\$2,431.04	\$2,214.40	\$3,305.07
2012	33	\$7,905.00	\$833.04	\$0.00	\$675.24	\$2,217.83
<b>Total</b>	<b>181</b>	<b>\$36,574.27</b>	<b>\$1,117.75</b>	<b>\$3,145.42</b>	<b>\$4,222.83</b>	<b>\$5,908.95</b>

Table 4 provides the Assistant Superintendent’s expense reimbursements. Appendix 2 provides the entire listing of all reimbursements considered to have no business purpose, being excessive, having inadequate approval, or having inadequate or no supporting documentation.

**Table 4: Summary Analysis of Reimbursements for the Assistant Superintendent**

<b>Position</b>	<b>Total Reimbursement Amount Reviewed</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
Assistant Superintendent	\$16,052.97	\$212.37	\$156.11	\$704.07	\$485.67

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**Chapter 2****Analysis of Credit Card Expenses and Reimbursement Transactions**

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Table 5 provides the five other District Central Office staff and the five current Board members' reimbursements. Appendices 3 through 7 contain a full listing of reimbursements categorized as no stated business purpose, excessive, inadequate approval, and/or inadequate or no supporting documentation.

**Table 5: Summary Analysis of Five Other District Staff and the Five Current Board Members' Reimbursements**

<b>Position</b>	<b>Total Reimbursement Amount Reviewed</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
Associate Superintendent	\$39,965.64	\$23.90	\$1,278.28	\$3,770.41	\$945.45
Preschool/ Special Education Director	\$14,595.96	\$0.00	\$0.00	\$0.00	\$117.88
Facilities/ Technology Director	\$24,198.80	\$47.39	\$2,619.15	\$2,506.24	\$319.99
Food Service Director	\$7,748.11	\$0.00	\$308.75	\$457.95	\$270.00
Curriculum Director	\$4,697.44	\$0.00	\$0.00	\$0.00	\$0.00
Current Board Members	\$3,866.04	\$27.43	\$19.08	\$391.76	\$210.58
<b>Total</b>	<b>\$95,071.99</b>	<b>\$98.72</b>	<b>\$4,225.26</b>	<b>\$7,126.36</b>	<b>\$1,863.90</b>





## Findings and Recommendations

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**Finding 1: The Board allowed and participated in excessive meals during in-state and out-of-state trips.**

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The District pays for food-related purchases by one of three means using either a credit card, direct billing, or reimbursement to the District employee or Board member. Each year District employees and Board members travel to several conferences both in and out-of-state. Evening meals bought during these conferences often included items such as steak and lobster, as well as appetizers and desserts.

The costs associated with these trips, particularly the ones out-of-state, are significant. Most notable is the annual National School Board Association (NSBA) Conference. NSBA Conferences are generally held in major metropolitan areas such as the locations for the five most recent conferences held in Boston, Chicago, San Diego, San Francisco, and Orlando. While we acknowledge that cities such as these are known as high-rate areas, with meals costing more than similar meals in Kentucky, it is also common knowledge that options are available at various prices for each meal.

The same holds true in Kentucky. Most of the excessive in-state meals occurred at restaurants such as Ruth's Chris and Jeff Ruby's in Louisville and Malone's in Lexington. While auditors do not believe eating at high-end restaurants such as these should be prohibited for Board members and District personnel, it is reasonable that public school funds should not be used to pay for the whole amount of these more expensive meals.

It appears that the implementation of the reimbursement policy to a per diem approach for food-related expenditures would stop the reimbursement of excessive spending on meals by District employees and Board members. In reality, some of the individuals attending the 2012 NSBA Conference in Boston as District representatives requested reimbursement for breakfast and lunch using the per diem model, but did not request reimbursement for supper because that expense had been placed on the District credit card due to the more expensive price of the meal. While these individuals did not double-bill the District for the same meal, using a District credit card allowed Board members to not only surpass the per diem maximum allowed for meal reimbursement, but also provided an additional benefit at the taxpayer's expense.

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**Chapter 3****Findings and Recommendations**

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During interviews with the auditors, various District employees at the Central Office and current and former Board members noted that Board members are not paid a large salary and that nice meals, while traveling away from their homes, was a way that the District could compensate the Board members for the low amount they do receive. In fact, many individuals interviewed cited having more expensive meals as a sort of philosophy of the District in that “we feed Board members and staff well” and “we don’t treat any of our employees differently.”

The following table shows some examples of apparent excessive meals paid for either by a District credit card or through reimbursement to Board Members or District employees. Other apparent excessive meals are listed among the excessive expenditures noted in Appendices 1 through 7.

**Table 6: Examples of Excessive Meals Paid by District Credit Card or through Reimbursement**

<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Amount that Appears Excessive</b>
12/4/2007	Lincolnshire	IL	Flemings - Meals for unknown number of individuals	\$1,453.00
12/6/2007	Lincolnshire	IL	Marriott - Meals for 11	\$783.13
3/26/2008	Lexington	KY	Malone's - Meals for 28, possibly includes children	\$1,607.70
8/20/2008	Covington	KY	Waterfront Associates - Meals for 4	\$208.00
1/31/2009	Louisville	KY	Jeff Ruby's - Meals for unknown number of individuals, possibly between 9-13	\$728.00
4/3/2009	San Diego	CA	Greystone Steakhouse - Meals for 7, may include a child (NSBA)	\$616.00
4/4/2009	San Diego	CA	The Fish Market - Meals for 6 (NSBA)	\$531.00
10/12/2009	Louisville	KY	Ruth's Chris - 6 guests, including Board members	\$448.88
4/8/2010	Chicago	IL	Hugo's Frog Bar - Meals for 8 (NSBA)	\$476.00
4/10/2010	Chicago	IL	Keefer's - Meals for 8 (NSBA)	\$630.00
4/11/2010	Chicago	IL	The Signature Room - Meals for 7 (NSBA) Printed receipt amount does not match	\$515.00

**Chapter 3**  
**Findings and Recommendations**

<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Amount that Appears Excessive</b>
7/22/2010	Louisville	KY	Ruth's Chris - Meals for 10 (KASA-District level)	\$874.00
8/5/2010	Cincinnati	OH	McCormick & Schmick's - Meals for unknown number of individuals, possibly 8 (Middle School Conf.)	\$503.00
9/5/2010	Louisville	KY	Jeff Ruby's - Meals for 2 (SBDM Conf.)	\$118.00
9/21/2010	Louisville	KY	Ruth's Chris Steakhouse - 16 guests; supper @ 8:53 pm - KASC conference	\$1,275.95
10/19/2010	Louisville	KY	Jeff Ruby's - unknown # of guests, possibly 5-9	\$713.79
12/4/2010	Covington	KY	Waterfront Associates (Jeff Ruby's) - Meals for unknown number of individuals, possibly 4	\$310.00
12/7/2010	San Diego	CA	Harbor House Restaurant - 4 guests	\$219.99
12/8/2010	La Jolla	CA	Crab Catcher Restaurant - 4 unknown guests; supper	\$276.34
1/31/2011	Tampa	FL	Charley's Steakhouse - 3 unknown guests; supper	\$249.46
2/4/2011	Louisville	KY	Ruth's Chris - Meals for 10	\$765.00
2/6/2011	Louisville	KY	Z's Fusion - Meals for unknown number of individuals, possibly 5 (Superintendent)	\$320.00
2/8/2011	Washington	DC	Old Ebbitt Grill - Meal for 1	\$57.00
4/9/2011	San Francisco	CA	Epic Roast House - Meals for 11, including 4 non-employees	\$964.00
2/7/2012	Washington	DC	FOGO De Chao - Meals for 2 (Superintendent/Board Member)	\$157.06
Unknown	Unknown		Unknown restaurant - 4 guests	\$186.00
Unknown	Louisville	KY	Ruth's Chris - 5 guests	\$330.00
Unknown	Louisville	KY	Jeff Ruby's - 3-4 guests	\$190.00
Unknown	Unknown		Unknown restaurant - 2 guests	\$160.00

Source: APA based on analysis of information provided by the District.

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**Chapter 3**  
**Findings and Recommendations**

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Both KRS 160.290 and District policy state that “the Board has control and management of all school funds and public school property and may use its funds and property to promote public education.” When determining discretionary purchases such as meals, the Board should consider its primary purpose of promoting public education.

**Recommendations** We recommend that Board members and District employees work together to eliminate excessive or unnecessary spending for food-related purchases by paying only the per diem portion of each person’s meal instead of paying for a meal that is in excess of the amount allowed in District policy. Additional policies or procedures may need to be created to provide guidance for such payments. Further, we recommend the Board review the Superintendent’s credit card purchases to ensure the transactions are reasonable in amount, necessary, and properly supported by receipts or other appropriate documentation. This will strengthen internal controls by relieving a subordinate employee from the responsibility of potentially questioning the activity of the Superintendent. See Finding 5 for further discussion.

**Finding 2:**  
**Expenditures**  
**totaling \$44,237**  
**were made with no**  
**documented**  
**business purpose.**

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The District did not require that documentation for expenses related to staff reimbursement and credit card purchases demonstrate that the purchases had a valid business purpose. This resulted in multiple transactions that cannot be associated with a specific trip, event, or other activity related to District business. In addition, it is not possible to determine the identity of the individuals that participated in the related expenditure activity or whether the participants provided a relevant and valid service for the district at the time the expenditure was made. By not providing a specific related business purpose or documenting those in attendance the appropriateness, reasonableness, or necessity of the expenditure and whether they supported the educational mission of the District could not be determined.

Auditors reviewed credit card supporting documentation for the two District credit cards assigned to the Superintendent and Assistant Superintendent for the period July 1, 2007 through June 30, 2012. Reimbursement records were reviewed for the Assistant Superintendent, the former Associate Superintendent, other District staff, and the current five Board members for a three year period from July 1, 2009 through June 30, 2012. A sample of 27 of the Superintendent’s reimbursements were reviewed that were selected from the July 1, 2007 to June 30, 2012 time period.

For the periods examined, a total of \$44,237 in credit card and reimbursed expenses were classified as having inadequate documentation to determine a business related purpose. Of this amount, \$42,808 was related to purchases on the Superintendent’s District credit card or expenses reimbursed to him. This accounts for 96.8 percent of all expenses with no documented business purpose.

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## Chapter 3

# Findings and Recommendations

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Auditors identified 151 credit card transactions and 395 receipts reimbursed to the Superintendent that had no documented business purpose. Total expenditures for the credit card transactions questioned were \$30,337, while the reimbursed Superintendent receipts with no documented business purpose total \$12,471. See Appendix 1 for a complete list of these credit card transactions and reimbursements.

Credit card expenditures were categorized as not having a documented business purpose if the expenditure had no associated purchase order written on the statement, note on the billing statement specifying a purpose, or receipt stating a particular trip, event, activity, or reason for the expenditure. Reimbursements were considered to not have a documented business purpose if a submitted receipt could not be matched with a particular trip, event, or activity stated on a reimbursement form. As seen in Finding 4, the lack of receipt documentation, such as date and location, was a significant issue regarding the Superintendent's receipts.

### *Credit Cards*

The vast majority of credit card transactions considered to have an inadequately documented business purpose were expenditures at restaurants and hotels, though some charges for airfare and various types of supplies also have insufficient documentation. The lack of a documented purpose for these expenditures made the purpose and necessity of the purchase unclear and raised the possibility that the purchases were of a personal nature or that individuals in attendance were not related to the business of the District. Table 7 includes examples of credit card expenditures without a documented business purpose.

**Chapter 3**  
**Findings and Recommendations**

**Table 7: Sample of Superintendent Credit Card Expenditures with No Documented Business Purpose**

<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>	<b>Expenditure Amount</b>	<b>Description</b>
12/4/2007	Flemings	Lincolnshire, IL	\$1,453.00	Meals for unknown number of individuals
3/23/2008	Hyatt	Lexington, KY	\$1,180.74	Superintendent; 5 nights, \$105 parking, \$59.03 food.
3/26/2008	Malone's	Lexington, KY	\$1,607.70	Meals for 28, possibly includes children
4/13/2008	Hilton Hotels	Nashville, TN	\$806.04	Superintendent; 2 nights, \$40 parking. Two rooms for same night.
5/22/2008	Moyer Restaurant	Manchester, OH	\$524.32	No receipt
7/7/2008	Mi Camino Real	Maysville, KY	\$226.00	Meals in town for unknown number of individuals.
7/14/2008	Marriott-Cincinnati/Covington	Covington, KY	\$505.29	Superintendent; 3 nights, \$66 parking, \$72 food
7/17/2008	Ruth's Chris	Louisville, KY	\$1,032.00	No receipt
12/11/2008	Jeff Ruby's	Louisville, KY	\$114.64	No receipt
1/31/2009	Jeff Ruby's	Louisville, KY	\$728.00	Meals for 9-13.
10/18/2010	Ruth's Chris	Louisville, KY	\$156.00	Meals for unknown number of individuals
12/4/2010	Waterfront Associates (Jeff Ruby's)	Covington, KY	\$310.00	Meals for 4+
3/21/2011	Hyatt	Lexington, KY	\$1,307.87	Superintendent; 5 nights, \$120 parking, \$121.72 food
1/1/2011	Waterfront Associates (Jeff Ruby's)	Covington, KY	\$134.00	Meals for 2
1/3/2011	Marriott-Cincinnati/Covington	Covington, KY	\$353.99	Superintendent; 2 nights, \$56 parking, \$41.99 food

Source: Auditor of Public Accounts based on a review of Mason County School District Credit Card Records.

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## Chapter 3

# Findings and Recommendations

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As seen in Table 7, there are some significant expenditures that have no business purpose documented in the District financial records. Through interviews with staff and Board members, it was possible to discern the purpose of some transactions as they occur during times of annual conferences. For example, the Kentucky School Boards Association holds an annual conference at the end of January or beginning of February, a winter symposium around the beginning of December, and summer training around July. It could be possible that some of the larger restaurant charges as seen in Table 7 occurred during that timeframe are related to such events, but there is no documentation to ensure such an assumption and no documentation to identify who participated.

It could not be determined who benefitted from the large number of meals identified in the table and whether they were relevant to the business of the District. For example, it appears 28 people were in attendance at a meal on March 26, 2008, which could correspond to training or the Sweet Sixteen Tournament the year Mason County won the boy's state championship. It is not known who attended this meal and whether those attending were conducting relevant business of the District considering some receipts indicated that meals were purchased for children.

Further, without a stated business purpose, charges identified in Table 7 and appendices may possibly be for personal benefit. Two expenses incurred on the Superintendent's credit card during January 2011 were during the New Year holiday season. The hotel stay for the Superintendent was on December 31, 2010 and January 1, 2011. The hotel stay included a \$41.99 meal charge and another meal for two individuals in the amount of \$134 January 1, 2011. The Superintendent could not provide a purpose for this trip or the identity of the other person participating in the \$134 meal. It is unknown what type of District related business would be conducted during the holiday.

### *Reimbursements*

As stated previously, expenses for 395 receipts with no documented business purpose, totaling \$12,471, was reimbursed to the Superintendent. While many of the Superintendent's reimbursement request forms contained descriptions of trips with a business purpose associated with mileage claims, as seen in Finding 4, many of the receipts could not be matched with certainty to those trips due to the date and location information being torn off the receipts. Ten receipts that did provide both the date and location information had no associated trips during that time; therefore, it was not possible to determine the purpose of the trip.

The majority of reimbursements to the Superintendent without a documented business purpose were for meals and snacks, though receipts for some taxis are also included. Typically, these receipts were meals for two or more people, though no documentation of the individuals traveling and eating with the Superintendent was available. The following table includes examples of the expenses reimbursed to the Superintendent with no stated or confirmed business purpose. See Appendix 1 for a complete list. A blank in the table indicates information was not available on the receipt.

**Chapter 3**  
**Findings and Recommendations**

**Table 8: Sample of Reimbursed Receipts With No Documented Business Purpose**

Transaction Date	Vendor Name	Vendor Location	Expenditure Amount	Description
	Hooters		\$47.91	3-4 meals
12/27/2008	Red Lobster	Louisville	\$61.00	2 meals (No trip on this date)
	Jeff Ruby's		\$61.50	2 meals
			\$73.00	2 meals
10/4/2008	Miyako Sushi	Lexington	\$75.00	1 meal (No trip on this date)
			\$79.00	4-5 meals (2 kids meals)
9/8/2010	Outback		\$89.00	4 meals (2 kids meals, no trip on this date)
	Jeff Ruby's		\$190.00	3-4 meals
	Ruth's Chris		\$330.00	5 meals
			\$812.65	Meals for unknown number

Source: Auditor of Public Accounts based on a review of Mason County School District Reimbursement Records.

Similar to credit card expenses, documentation was not provided for these reimbursements to support the necessity or business purpose of the transaction, or to identify all those benefitting from the transaction. Further, at least two of the meals included in the examples indicated meals for children were purchased. No documentation or explanation was provided by the Superintendent to assist in determining whether these meals were for District students or were personal in nature.

Not included in the totals for reimbursed receipts with no business purpose is a reimbursement for 330 miles to the Superintendent for a trip to Louisville on December 31, 2008. No other expenses were reimbursed or charged to a District credit card for this date. The purpose of the trip was simply listed as "U of L." The Superintendent was unable to recall what District related event could have occurred at the university on the New Year's Eve holiday.

*Policies*

Policies in place at the District during the majority of period under review did not include a credit card policy. Only an informal written procedure existed for the use of a credit card. This informal procedure required a valid purchase order prior to making a purchase and a receipt once the purchase was made. Purchase order forms used by the District required that a purpose for the expense be stated; however, based on the number of credit card expenses with no associated purchase order, this informal procedure was not consistently followed.



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## Chapter 3

# Findings and Recommendations

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A new formal credit card procedure was adopted by the District on December 12, 2011, but it allows for the Board or Superintendent to override a requirement for a receipt as long as written explanation is provided. It does state that, “Personal items, spouse/family expenses, etc., are not to be charged to the District credit card even if later reimbursed to the District.”

Similarly, the expense reimbursement policy in place during the entire period under review states,

Provided the Superintendent/designee has given prior approval to incur the expense, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent or the Board and, when appropriate, the School Council.

With regards to reimbursements, the Superintendent’s employment contract with the district during the period under review states, “[t]he Board shall reimburse the Superintendent for actual expenses incurred in carrying out the Superintendent’s professional activities...”

Neither the old or new policies and procedures or the Superintendent’s contract require that purchases demonstrate a business purpose, but they all appear to require that the purchase be related to the business of the District. While stating a business purpose for a particular expenditure does not by itself indicate that it is an acceptable purchase for the District, such information is needed for oversight personnel to conduct a meaningful and thorough review of the expense in the first place. Without this information, it is not possible to ensure that the cost to the District is in keeping with the educational mission required of all school districts.

### ***Recommendations***

We recommend the reimbursement and credit card policies and procedures specify the action that will be taken by the District for not providing adequate supporting documentation. This could include the District not paying for a expenditure that is inadequately documented. For example, expenditures should always be accompanied by a complete itemized receipt, identifying the date and location of the transaction, the number and names of those attending the activity or receiving the benefit, and the specific business related purpose of the expenditure.

We recommend the District policies and procedures specifically state that the business expense reimbursements and credit card transactions will be reviewed for appropriateness, reasonableness, and necessity. The policy should also identify the position of those responsible for reviewing the transaction activity. The Board or a designated committee of the Board should be responsible for reviewing the credit card transactions or reimbursements of the Superintendent.

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## Chapter 3

# Findings and Recommendations

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See Findings 4 and 5 for further recommendations on the reimbursement review process.

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**Finding 3: No supporting documentation was provided for over \$111,191 of credit card charges and expense reimbursements.**

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According to the District policies and procedures in effect during the period under review, receipts were specifically required in order to be reimbursed for items including gasoline, parking, car rentals, and all meals over \$5.00. No official credit card policies or procedures were in place during the majority of the five year period that was examined, but an informal written procedure related to credit card usage specifically required receipts for all credit card transactions. Interviews during the examination revealed that the District leadership, financial oversight staff, and Board members expected that any expense placed on a District credit card or reimbursed for District related travel must be supported by a receipt. Despite this expectation and the requirements of the policies and procedures, \$111,191 of credit card transactions and reimbursement for expenses were made without the necessary supporting documentation.

*Credit Cards*

A review of the supporting documentation for the credit card expenditures of the Superintendent and Assistant Superintendent found that no receipts were provided for 454 transactions from July 1, 2007 through June 30, 2012 with a total value of \$108,103. Nearly all of these unsupported transactions were placed on the Superintendent's District credit card, with \$105,816 of the total charges attributed to that card.

While no receipts for these transactions were available to determine the specific items or services purchased, the vendor listings on the credit card statements and some handwritten notes by District financial staff provide a general insight into the types of expenditures made. The largest number of unsupported expenditures paid for hotel rooms. This includes a March 23, 2012 charge for \$5,367.20 from Expedia that, according to District staff notes, was for hotels in Denver. Due to the lack of receipts for hotels, documentation was not available to determine who stayed in the hotel rooms and the types of charges placed on the room accounts.

As seen in Appendix 1, Board members and staff charged not only hotel rooms, but also room service, mini bars, and hotel restaurants on their hotel room accounts that were considered excessive use of public funds. With no receipts available for other hotel expenses, it would not be possible for District financial staff to perform a sufficient review to determine whether these charges were allowable. This is also true of restaurant expenditures not associated with hotel room account expenditures. Meals were purchased at restaurants such as Ruth's Chris Steakhouse in Louisville on several occasions with no receipt to provide support. This includes meals on July 17, 2008 with a total of \$1,032, November 1, 2007 with a total of \$933, and January 22, 2010 with a total of \$811.

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Other types of expenditures placed on the credit cards with no receipts to support the charges, include airfare and related luggage fees, supplies such as books, tickets for the Boys' Sweet Sixteen state basketball tournament, and conference registrations. While the items purchased for these types of transactions can generally be identified by reviewing the credit card statements or reading District staff notes, other charges have less information regarding the items purchased. This includes an August 24, 2011 charge from REI for a total of \$1,114.71. This vendor sells primarily outdoor supplies and clothing, but it was unknown what item(s) were purchased or why they were necessary for the District. Numerous charges were also made from Amazon.com that had no receipt, which should have been readily available and maintained to document the item purchased.

### *Expense Reimbursements*

Expense reimbursements comprise the smallest portion of transactions without supporting documentation, but it was still a violation of District policy to reimburse such expenses without proper receipts. In total, \$1,657.14 of all expense reimbursements reviewed had no receipt to support the expense. A sample of 27 of the Superintendent's reimbursement request forms were examined for the period July 1, 2007 through June 30, 2012. The expense reimbursements were also reviewed for the Assistant and Associate Superintendents, four other employees, and the current five Board members over the three year period from July 1, 2009 through June 30, 2012.

Without the benefit of official credit card transaction statements, the review of reimbursed charges relied on the expense reimbursement forms to determine the items purchased by management, staff, or Board members. For one staff member, a \$270 reimbursement was made for parking three cars over a five day period at a hotel during a conference even though the policy specifically required that, "[p]arking fees must be substantiated by a ticket or receipt." Another staff member did not provide receipts for four cell phone bills that were reimbursed.

Due to the manner in which certain reimbursement forms were filled out and the lack of descriptive information provided by the staff member on the forms, the reason for some reimbursements could not be determined. This includes a \$231.04 reimbursement to a Board member. The supporting documentation appears to include some mileage, but it is minimal and there is no explanation for the remaining amount requested for reimbursement.

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As seen in Finding 4, the Superintendent did not complete his request for reimbursement forms in the proper manner, making it impossible to determine the nature of an expense when a receipt was missing. In total, there were \$925.05 of unsupported expenses for the Superintendent, with \$717.30 of that amount resulting from a single reimbursement check that had no reimbursement request form, receipts, or other documentation. Based on the Superintendent's expenditures that were accompanied by receipts, it appears that the remaining expenses were for meals and taxis.

***Recommendations***

We recommend the District comply with its policy that supporting documentation be provided before an expense is reimbursed to a District employee or Board member. We further recommend that the policies for credit cards and expense reimbursements specifically state that required expenses not supported by detailed, itemized receipts and submitted within a specified period will not be paid by the District or that the employee will repay the District for charges already made.

**Finding 4:  
Superintendent  
submitted  
inadequate  
documentation  
to support  
requests for  
reimbursements.**

Documentation submitted by the Superintendent to support travel reimbursement requests was not adequate for a reviewer to perform an accurate and thorough assessment of claimed travel expenses. Reimbursement request forms submitted by the Superintendent were not completed as prescribed by the District form that requires trip meal receipts to be associated with a specific trip and purpose. In addition, a review of 27 sample reimbursement forms found that the vast majority of receipts submitted as support for meal costs were considered not adequate. The receipts lacked the transaction date, vendor name, and vendor location information that could be used to verify that receipts were associated with a specific trip. The missing information was apparently due to a large number of the tops of the receipts, where this information is typically located, being purposefully torn off. Without such documentation, it would be impossible for any reviewer to accurately verify that the submitted receipts were possibly associated with the trips noted on the reimbursement request forms.

***Reimbursement  
Request Forms  
Were Not Properly  
Completed***

The travel reimbursement request forms submitted by the Superintendent were to be completed by including the date of an out-of-district trip, a purpose for the trip, then on the same line a list of the meals associated with the trip. The Superintendent did not follow the intended format for providing the information and instead chose to list the totals of all receipts he was seeking reimbursement for in a lower section of the form in no apparent order. This makes it difficult for a reviewer to know which receipt was related to a specific trip or the related business purpose of the expense. See Exhibit 1 for an example of a Superintendent reimbursement request form and the associated receipts.

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Tasked with reviewing such an improperly completed reimbursement form, a staff member would only be able to associate an expense to a trip by matching the trip to the date and location of the expense receipt. It was determined that this too would be impossible for a reviewer to accomplish because a substantial amount of the tops of receipts submitted by the Superintendent were torn off and provided no transaction date or vendor name or location information.

### *Inadequate Receipt Documentation*

A sample of 27 of the Superintendent's reimbursement forms were chosen from 75 of the reimbursement forms he submitted between July 2007 and June 2012 that contained actual trip related costs. The 27 reimbursement forms contained 453 receipts listed by the Superintendent, with an approximate total value of \$15,002. It was determined that out of these 453 receipts, 390 contained an inadequate amount of information to be matched to the trips noted on the Superintendent's reimbursement request forms. The 390 inadequate receipts have a total value of approximately \$12,257, or about 82 percent of the entire value of all receipts in the sample.

The most notable cause for the lack of pertinent transaction date and vendor name and location information on receipts was the intentional removal of the information by tearing the tops off of the actual receipt. In total, 333 of the receipts had neither date nor vendor name and location information available, with the vast majority of them missing the top portions of the receipts where such information is typically printed. The remaining receipts with no date and location were due to the vendor not including such information. The Superintendent was unable to provide a reason for why he had removed the top portions of receipts, but acknowledged that he had done so in the past.

Of the remaining receipts classified as inadequate, 53 were due to receipts that lacked a printed date or location, but had at least one piece of the information. The final four inadequate receipts had both date and location, but lacked a detailed receipt for a reviewer to determine if the transactions had any questionable items purchased.

### *Lack of Documented In-District Travel*

Further hindering the review process of the Superintendent's reimbursement request forms was the lack of in-district expense documentation included on the form. There were 19 instances of receipts that contained the location of the vendors that were restaurants in Maysville. It is not clear why these meals were required or what business was being conducted because the purpose was not included on the reimbursement form. According to staff and the Superintendent, in-district travel was not included on the forms due to the Superintendent receiving a monthly vehicle allowance and access to District fuel, so he did not claim mileage for District travel.

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### *Inadequate Review*

Based on the review of the 27 sample reimbursement forms, it appears that no District staff member would be able to carry out a thorough and meaningful review of the Superintendent's reimbursement request. Approval of the forms does not appear to have been based on adequately documented expenditures. In addition, the intentional removal of information necessary to the review process circumvented the review process and the request for reimbursement should not have been approved.

The Superintendent's reimbursement forms submitted from July 1, 2007 through June 30, 2012 show there was no approval signature for the reimbursements until August 2009. At this time, a subordinate to the Superintendent began approving the reimbursement request forms. In an interview, the former employee stated that this signature was more of a formality and that he relied on his financial oversight staff to conduct the actual review and notify him of any issues. It was further stated during this interview, that anyone would feel pressure to not confront their superior concerning issues such as the denial of an expense.

According to staff responsible for financial oversight at the District, they trusted that the Superintendent would not request reimbursement for expenses that were unrelated to the District. At least one staff member did recognize the inability to properly review the reimbursement form without proper documentation, but they had been instructed to approve the forms by the senior financial staff member because the Superintendent was in charge. This staff member stated they eventually requested that the former Associate Superintendent ask the Superintendent to leave the date and location information intact. This information was consistently included on the receipts beginning around February 2011.

Since the beginning of the 2011 school year, the District has adopted a per diem meal reimbursement policy. This provides individuals with a daily allowance for meals, but does not require receipts for documentation. Such a practice should eliminate the issues regarding inadequate receipt documentation, but staff could still benefit from further training in financial control oversight procedures. The Board will also need to determine if the intentional removal of receipt information should initiate a calculation of funds that should be returned to the District.

### *Recommendations*

As recommended in Finding 3, we recommend the District financial staff ensure all District personnel reimbursement forms are reviewed in a thorough and complete manner to ensure only actual costs related to the District are paid. We also recommend that the District obtain relevant training for financial staff to ensure they are aware of the processes and procedures that will provide for a thorough and complete review of all financial transactions of the District.

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We recommend the Board determine whether the intentional removal of receipt information, that should have provided support for reimbursements made to the Superintendent, should result in these reimbursements being returned to the District.

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**Finding 5: The Superintendent overstated trip mileage and received mileage reimbursement for duplicate or conflicting trips.**

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A review of the Superintendent’s reimbursement request forms determined that he overstated the roundtrip mileage necessary to make certain trips and that he received mileage reimbursement for trips that were duplicated or conflicted with other documented trips to different destinations. Roundtrips reported to Louisville and Hazard were regularly overstated by 50 to 70 miles, costing the District an average \$25 more than necessary per trip. The District paid duplicate requests for the same trips 12 times during the period under review, while seven other trips were identified as having destinations that conflicted with the locations reported on separate reimbursement forms or receipt documentation. While certain aspects of the Superintendent’s reimbursement forms could not be accurately or thoroughly reviewed, as stated in Finding 4, District reviewers could have checked the mileage distances claimed and monitored reimbursement requests for duplicated or conflicting trip destinations.

*Overstated Miles*

A sample of 27 of the Superintendent’s 75 travel reimbursement forms paid between July 2007 and June 2012 revealed that the Superintendent traveled to Louisville and Hazard 40 times in total. Typical roundtrip mileage claimed for these two destinations from Maysville was 330 miles for Louisville and 340 miles for Hazard. Based on publicly available mapping programs, the actual roundtrip mileage from Maysville should have been approximately 280 miles for Louisville and 270 miles for Hazard. This is an overstatement of mileage by 50 and 70 miles, respectively.

The mileage the Superintendent traveled to other destinations was also overstated beyond standard point-to-point mileage estimations, but the differences were such that they could account for vicinity mileage during regular travel. It is unlikely that vicinity mileage would account for an overstatement of 50 to 70 miles per trip as identified with the Louisville and Hazard trips.

For the 40 trips to Louisville and Hazard identified in the sample of 27 Superintendent reimbursement forms, it was determined that the total overstated mileage was 2,310 miles having a value of \$995 based on the actual mileage reimbursement rates at the time the reimbursement was made. Using these same rates, it was determined that the District overpaid the Superintendent an approximate average of \$25 per trip to each of these two cities. The same roundtrip mileage to these two locations was also noted for other reimbursement forms not included in the sample.

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Personnel assigned to review and approve reimbursement forms could have identified actual destination mileage for trips and verified that mileage was accurately reflected on all reimbursement forms. After a preliminary review conducted by the OEA in April of 2011, the District has since adopted new travel reimbursement forms that contain standard mileage tables for out-of-district destinations regularly visited by personnel. This appears to have rectified the overstatement of mileage on the Superintendent’s reimbursement forms. The apparent overstatement of mileage for the trips on reimbursement requests sampled is supported by the reduction in mileage requested for reimbursement after the District’s new process was established.

*Duplicate or  
 Conflicting  
 Destinations*

In a general review of all of the Superintendent’s reimbursement request forms between July 2007 and June 2012, it was found that twelve trips were reimbursed twice due to being duplicated on consecutive reimbursement forms. Duplicated mileage for these twelve trips totaled 3,340 miles with a value of \$1,397. The following table contains the details of each of these duplicated trips.

**Table 9: Reimbursement to Superintendent for Duplicate Trips**

<b>Reimbursement Dates</b>	<b>Dates of Duplicate Trips</b>	<b>Trip Locations</b>	<b>Duplicate Miles</b>	<b>Rate</b>	<b>Value</b>
10/16/07 & 10/30/07	10/17/2007	Lexington	140	0.43	\$60.20
12/3/07 & 12/14/07	12/7-8/07	Louisville	330	0.43	\$141.90
6/17/08 & 7/15/08	6/17-18/08	N. KY/Cincinnati	130	0.45	\$58.50
4/13/09 & 4/27/09	4/29/2009	Louisville	330	0.38	\$125.40
5/20/09 & 6/10/09	5/27/2009	Hazard	340	0.38	\$129.20
2/17/10 & 2/24/10	2/23/2010	Frankfort	180	0.41	\$73.80
2/24/10 & 3/10/10	3/2/10 & 3/4/10	Frankfort	380	0.41	\$155.80
5/28/10 & 6/15/10	5/28/2010	Louisville	330	0.43	\$141.90
6/15/10 & 7/20/10	6/16/2010	Louisville	330	0.43	\$141.90
10/13/10 & 11/3/10	10/27/2010	Hazard	330	0.43	\$141.90
1/11/2011 & 2/1/11	1/26/2011	Hazard	340	0.43	\$146.20
3/13/12 & 3/28/12	3/13/2012	Frankfort	180	0.45	\$81.00
<b>Total</b>			<b>3,340</b>		<b>\$1,397.70</b>

Source: Auditor of Public Accounts based on a review of Mason County School District Superintendent reimbursement records.

An additional seven trips identified in the review of the Superintendent’s reimbursement forms indicate conflicting locations being reported. Total mileage for these conflicting trips is 1,689 with an approximate value of \$739. The following table includes the details of the seven trips identified.



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**Table 10: Reimbursement to Superintendent for Conflicting Trips**

Reimbursement Dates	Conflicting Date	Destination	Reason for Conflict	Conflicting Miles	Value
3/27/2008	3/18/2008	Lexington	Credit Card Receipts – Hotel stay in Lexington, no roundtrip needed	140	\$60.20
5/30/08 & 6/17/08	5/28/2008	Hazard	Credit Card Receipts – Meal in Newport at 2:00 pm	340	\$153.00
10/24/2008	10/15-16/08	Lexington/ Louisville	Reimbursement Receipts – Hotel stay in Lexington, no roundtrip need for both cities	180	\$88.20
2/24/10 & 3/10/10	3/3/2010	UofL	Conflicting Location – KVEC (Hazard)	330	\$135.30
6/15/10 & 7/20/10	6/23/2010	Bowling Green	Conflicting Location – Hazard	330	\$141.90
11/3/2010	11/5-6/10	Louisville	Credit Card Receipts – Hotel stay in Lexington	200	\$86.00
2/1/2011	2/3/2011	Frankfort/ Pikeville/ Louisville	Conflicting Locations – Trips to 3 cities in one day	169	\$74.36
<b>Total</b>				<b>1,689</b>	<b>\$738.96</b>

Source: Auditor of Public Accounts based on a review of Mason County School District Superintendent reimbursement records.

The conflicts noted in these seven trips are due to two separate causes. In three instances on March 3, 2010, June 23, 2010, and February 3, 2011 two or more locations were attributed to the same day on the reimbursement forms. The locations for these three trips were considered to be conflicts due to the distances between the conflicting locations noted and the unlikely possibility that the Superintendent made roundtrip travel to each of them from Maysville on the same day.

For example, on February 3, 2011, the Superintendent reported that he traveled roundtrip from Maysville to Frankfort, then roundtrip from Maysville to Pikeville, and one way from Maysville to Louisville. Total mileage received for this one day totaled 635 miles. Assuming the Superintendent did travel to all three locations, and assuming these were not roundtrips, beginning in Maysville and ending in Louisville, the total mileage should have been approximately 466 miles or a difference of 169 miles. Such a trip would have taken approximately 8.5 hours driving time, not withstanding actual time to perform any job duties at the claimed destinations. A review of credit card receipts indicates that the Superintendent only ate in Louisville on February 3, 2011, though reimbursement receipts for that time period lack any location or date information to determine if meals were purchased in other locations that day.

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In addition to specific conflicts seen on the reimbursement forms, receipts for credit card and reimbursement expenses also indicated that the Superintendent was in a different location than that listed on reimbursement forms. As seen in Table 10, the Superintendent received roundtrip mileage from Maysville to an out-of-district destination on three occasions when receipts indicate he did not require roundtrip mileage due to staying in a hotel. For example, on March 18, 2008, the Superintendent reported roundtrip mileage from Maysville to Lexington. Roundtrip mileage from Maysville to Lexington was also charged for a trip starting on March 19<sup>th</sup> and ending on the 23<sup>rd</sup>. Receipts indicate that the Superintendent never returned to Maysville on March 18<sup>th</sup> and stayed in a hotel instead. This means he did not require the mileage back to Maysville on the 18<sup>th</sup> or the mileage back to Lexington on the 19<sup>th</sup>.

Similarly, the Superintendent received roundtrip mileage from Maysville to Lexington and then roundtrip from Maysville to Louisville for October 15-16, 2008. Receipts indicate the Superintendent stayed in a hotel on the 15<sup>th</sup>, meaning return travel was not needed back to Maysville. The two day trip should have only included roundtrip mileage to Louisville and any additional vicinity mileage in Lexington.

In another instance, mileage claims state the Superintendent traveled to Hazard, but receipts show a meal purchase in Newport at 2:00 p.m. No mileage or purpose was reported for the trip to Newport and no receipts indicate business in Hazard. It should also be noted that the meal receipt for the Newport meal was also duplicated when the Superintendent submitted both the initial \$63.28 detailed receipt and the final \$71.28 credit card receipt.

Items such as duplicate or conflicting trips and the previously noted overstated mileage should have been identified by District financial staff reviewing the Superintendent's reimbursement forms. The exact cause of why these instances were not found and corrected is not clear, but may be due to lack of training for financial staff in the area of financial controls. It could also be due in part to the trust that District staff have expressed in the Superintendent, leading to a less thorough review than could have been completed.

It also weakens a review process to task a subordinate employee with the review and approval of a superior's reimbursement requests when a higher authority is available. This places the staff member in the undesirable position of potentially refusing payments to a superior staff member that may oversee their personnel evaluations, salary raises, advancement opportunities, or their very employment. One former senior staff member expressed that anyone would feel pressure to not confront their superior concerning issues such as the denial of an expense. Instead of placing staff in this position, the Board should have final review and approval of the Superintendent's reimbursement request forms, which appears to have already been required according to his employment contract.

**Findings and Recommendations**

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According to the Superintendent’s contract effective from July 2001 through June 2011 and the more recent contract beginning July 2011, reimbursements are to be paid to the Superintendent for travel costs, “when an itemized statement of travel and expenses is submitted and approved by the Board.” This indicates that the Board should review and approve the actual reimbursement form of the Superintendent, not just the final payment amount as is the current practice. This would allow financial oversight staff the ability to perform an initial review of the reimbursement forms and inform the Board of potential issues with certain charges; however, the financial staff would not be responsible for the denial of any expenses. As the employers of the Superintendent and fiduciaries of the school district, Board members would be able to appropriately address issues without the potential for repercussions on staff members.

*Recommendations*

We recommend the District financial staff ensure all District personnel reimbursement forms are reviewed in a thorough and complete manner to ensure only actual costs related to the District are paid. We also recommend that the District obtain relevant training for financial oversight for staff to ensure they are aware of techniques and processes that will provide for a thorough and complete review of all financial transactions of the District.

We further recommend that the itemized reimbursement request documents submitted by the Superintendent be provided to the full Board, Board Chair, or a designated Board committee. The Board could assign District financial staff to conduct an initial review of the Superintendent’s reimbursement request and submit any concerns or issues to the Board before approval of the document is made. We recommend that the Board, Board Chair, or designated committee of the Board review and document the approval or other action taken regarding the Superintendent’s request for reimbursement.

We recommend the Board recoup all amounts reimbursed to the Superintendent for duplicate mileage or trips with conflicting locations. We further recommend the Board consider recouping amounts paid for overstated mileage.

**Finding 6:  
Superintendent  
and staff received  
advance payment  
for trips contrary  
to state law,  
District policies,  
and the  
Superintendent’s  
employment  
contract.**

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The Superintendent and other District staff routinely received travel advances for trips that had not yet occurred, though such action does not appear to be allowable by Kentucky law, the District personnel policies, or the Superintendent’s employment contract. During the period under review, the Superintendent received payment for mileage reimbursement for trips he had not yet taken. The Superintendent and Assistant Superintendent also received large advance payments prior to a national conference attended by District Central Office staff and Board members. State law, District policies, and the employment contract envision reimbursement after the actual travel related costs are incurred. By not following these requirements, advance payments to the Superintendent and Assistant Superintendent have resulted in the potential overpayment for some trip expenses and difficulty in tracking the full costs of other trips. Travel advances to other District staff appear to have been supported and documented.

According to the KRS 160.410, “[a] board of education may pay the necessary expenses of its superintendent and other employees when such expenses are incurred on order of the board.” This statute has been interpreted in an opinion of the Kentucky Office of the Attorney General (OAG) in OAG 80-395 to mean a cost must be incurred prior to the employee receiving funds. Specifically, the OAG opinion states, “all of the applicable statutes contemplate reimbursement, and not an advancement of money from which the school employee may pay for incurred school related expenses. The latter is in the nature of a travel allowance.”

The District policies for payment of personnel travel costs reflect what is seen in KRS 160.410 and states, “[p]rovided the Superintendent/designee has given prior approval to incur the expense, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee...” Similar to the findings of the OAG opinion, the general concept of reimbursement requires that an expense would have had to be made by the employee in order to receive payment from the District. Even if advance payments were allowable, specific procedures would also have been needed to ensure such a practice was consistently performed and accounted for properly.

District policy 01.821, related to reimbursement of Board member expenses, is more specific than the reimbursement policies for District personnel specifically stating, “[a]dvancements for anticipated expenses shall not be made.” A review of the Superintendent’s advance payments does show that the District did not advance Board members directly, but rather provided the advance to the Superintendent who then made the advanced funds available to the Board members.

The Superintendent’s employment contract beginning in July 2001 further states that, “[t]he Board shall reimburse the Superintendent for actual expenses incurred in carrying out the Superintendent’s professional activities when an itemized statement of travel and expenses is submitted and approved by the Board.” Similar to the statute and policies, the contract language envisions actual expenses being incurred by the Superintendent before being paid for business related travel costs.

In addition to not meeting the requirements of state statutes, District policy, or the Superintendent’s contract, advance payment of mileage before a trip or providing travel funding prior to a conference can create difficulty in the general accounting for and oversight of funds. While the Superintendent and Assistant Superintendent were not the only District employee to receive advance payments for travel, such payments made to other staff were more clearly substantiated and documented. Regardless, the advance payments made to other District employees also appear to violate state law and district personnel policies.

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### *Advance Payment of Mileage*

Between July 1, 2007 and June 30, 2012, there were 75 reimbursement forms submitted by the Superintendent that involved actual trips. Of these 75 reimbursement requests, 39 contained trips that occurred after the date of the corresponding reimbursement requests and checks to the Superintendent. In total, 100 separate trips identified within the 39 reimbursement request forms had the mileage reimbursement paid to the Superintendent before the actual trip occurred.

In an interview, the Superintendent stated that he would occasionally place upcoming trips on his reimbursement forms if he knew about them in advance. He further stated that since these trips were to be taken in the future, there would be no receipts available to attach to the reimbursement request forms. As a result, either no receipts would be submitted for those trips or the receipts would have been submitted with a later reimbursement request. Due to the inadequate condition of the receipts submitted with the Superintendent's reimbursement forms noted in Finding 4, it is not possible to determine if or when receipts for these trips were submitted.

If the Superintendent submitted receipts associated with trips that had mileage paid in advance on later reimbursement forms, those receipts would not be associated with a specific trip on the reimbursement request form that a District reviewer was evaluating at the time. It is possible that a reviewer could attempt to match receipts to a trip included with a previous reimbursement; however, as seen in Finding 4, tearing off pertinent date and location information from the Superintendent's receipts made it impossible to accurately match receipts to a particular trip or expense.

### *Advance Payment for NSBA Conference*

Each year, District Central Office staff and most Board members attend the NSBA Annual Conference. In preparation for this conference, the Superintendent has often been given a substantial advance payment for travel costs related to this trip. The payment was intended to cover a portion of the travel costs of the Superintendent and Board members. According to District staff and the Superintendent's reimbursement forms, Board members were each given \$100 at the beginning of the trip.

During the period under review, reimbursement records indicate that the Superintendent was given advance payments for the NSBA conferences three times and the Assistant Superintendent one time. The Superintendent received \$1,500 on March 27, 2008, \$1,250 on March 31, 2009, and \$1,500 on April 6, 2011. The Assistant Superintendent received \$1,800 on April 6, 2010.

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While there is no documented policy or procedure, according to staff, the process for advance payments required that the Superintendent and Assistant Superintendent turn in all conference related expense receipts. This would include expenditure receipts for the Board members or other staff who received some amount of the advance payment. The receipts were then to be tallied and subtracted from the advance payment. Any difference in the amount advanced and the expenditures accounted for through receipts was to be repaid to the District.

Upon review of the advance payments identified on the Superintendent's reimbursement request forms for the NSBA conferences, it was determined that the \$1,500 advance made on March 27, 2008 could not be reconciled. Receipts totaling only \$90 were provided to document the use of the advance payment requested on the April 23, 2008 reimbursement form. No additional receipts were presented to document the use of the \$1,500 advance payment. Likewise, minimal receipts were provided as supporting documentation for the April 6, 2011 advance payment. Numerous charges were listed on the Superintendent's reimbursement request form to demonstrate conference expenses, but the majority of these charges were made using the Superintendent's credit card and not the advance cash payment. The full amount of the \$1,250 advance payment provided on March 31, 2009 does appear to have been properly documented and accounted for on the Superintendents April 13, 2009 request for reimbursement. No payments back to the District from the Superintendent could be found to account for the unsupported portions of the travel advance payments.

Of the \$1,800 travel advance given to the Assistant Superintendent on April 6, 2010, approximately \$375 was not supported by adequate receipts. Three of the six individuals who received part of this advance failed to provide detailed receipts.

The District no longer provides advance payments for travel to staff subsequent to an initial inquiry by the OEA in April 2011. However, at the time of this examination both Board members and financial oversight staff were unaware of the OAG opinion providing clarification of the state laws governing reimbursements for local school board employees. Training for both Board members and financial staff could have assisted in strengthening internal controls and oversight of district funds and for staff to consistently provide appropriate day-to-day management of financial activities.

### ***Recommendations***

The District should comply with state laws, personnel policies, and the Superintendent's employment contract and no longer make any advance payments for travel to employees.

The Board should ensure that policies are established to ensure a sufficient review of all travel expenditure payments and that proper documentation, including receipts, is provided prior to reimbursing travel expenses. Further, we recommend that Board or a designated committee of the Board review the travel expenditures and supporting documentation of the Superintendent.

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Finally, we recommend the District ensure all Board members and financial oversight staff have been trained in the state laws and District policies that govern travel reimbursement.

**Finding 7:**  
**Superintendent**  
**received**  
**compensation and**  
**benefits in excess**  
**of employment**  
**contract.**

The Superintendent received salary increases and numerous benefits since the beginning of his employment that were in excess of his employment contract or that were not properly documented. There is no employment contract or other documentation specifying that the Board approved the Superintendent to have full use of District fuel for business and personal use or for him to receive reimbursement for health insurance costs not incurred by him or his immediate family. Further, benefits such as retirement reimbursements, annual payments for unused vacation leave, and a change in the matching basis for an annuity were included on documents in 2003 and 2004; however, these documents maintained in District files had conflicting information and neither was signed by the Board. Salary changes were also included on these unsigned documents.

*Fuel*

Since the beginning of the Superintendent’s employment with the district in September of 1997, he has used District fuel purchased from the City of Maysville’s fueling depot. This benefit was never documented in a contract or the Board meeting minutes until the Superintendent’s current employment contract was approved with an effective date of July 1, 2011. According to the Superintendent, the fuel was initially used for a permanently assigned District vehicle. That vehicle was replaced with a \$500 per month vehicle allowance added to the Superintendent’s second employment contract that began July 1, 2001.

During the three fiscal years leading up to the Superintendent’s current contract, he used a minimum of 2,574 gallons of fuel purchased by the District from the city per year. The following table contains the actual amounts of fuel used and the cost to the District.

**Table 11: FY 2009 – FY 2011 Superintendent Fuel Usage and Cost**

<b>Fiscal Year</b>	<b>Gallons Used</b>	<b>District Cost</b>
<b>2009</b>	3,452	\$8,347.64
<b>2010</b>	2,574	6,070.47
<b>2011</b>	2,673	7,507.28
<b>Total</b>	<b>8,699</b>	<b>\$21,925.39</b>

Source: Auditor of Public Accounts based on fuel usage reports from the City of Maysville.

The Superintendent’s use of fuel was not documented in his employment contract and was not officially approved by the Board. As indicated by the table, the additional benefit of using fuel adds thousands of dollars to the value of the Superintendent’s contract. In addition, the Superintendent stated that his understanding was that the fuel could be used for all business travel and personal use within the District, though this is not documented or approved.

Reimbursement forms for the Superintendent do indicate that amounts requested for reimbursement were reduced to account for out-of-district personal mileage, but there was no standard process or calculation used to reduce the reimbursement request. Deductions were random and not based on actual miles traveled or gallons used for personal trips; rather an amount was chosen that would result in reimbursing an even amount.

*Health Insurance  
Reimbursement*

While the initial employment contract with the Superintendent did not specify any employment benefits, the second contract effective on July 1, 2001 contained many standard benefits, including health insurance. The contract specifically states that the Board “shall provide” the Superintendent, “[h]ealth, dental, and vision insurance not to exceed the family level coverage provided to other certified employees beginning in January 2001.” According to District financial staff, this was interpreted that the District would cover all health insurance costs up to a family plan for the Superintendent and his family. This was done by adding an amount to the Superintendent’s paycheck equal to the employee contribution for a family plan.

There is no documentation that if a family plan is no longer necessary for the Superintendent’s immediate family that the District was responsible for continuing to pay for family level insurance coverage. The statement appears to only provide a “not to exceed” amount and appears to envision a provision of coverage similar to that provided to other certified staff. In this case, when the insurance coverage level of a staff member changes, so does the amount the District is responsible to pay. In December 2010, the level of coverage provided for the Superintendent was not consistent with what other certified staff would have received under similar circumstances. This resulted in the District paying for a health insurance plan that was no longer necessary for the Superintendent.

In December 2010, the Superintendent no longer needed family plan health insurance coverage and changed to a single coverage plan. Instead of reducing the amount the District added to the Superintendent’s paycheck to reflect the employee contribution for single coverage insurance, the District began paying the Superintendent an “insurance allowance” through the reimbursement request process. This allowance greatly exceeded the employee’s contribution for health insurance. The District contribution payment to the Superintendent in December 2010 was \$628.61 while payments for the new plan year increased from January 2011 to June 2011 to \$663.31 each month. These amounts paid were apparently based on the combined employer and employee contribution for single coverage, resulting in the employer contribution portion of the coverage being paid for twice. The Superintendent paid only \$61.52 per month for his employee contribution towards single plan coverage.



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The difference between the cost of the health insurance coverage necessary for the Superintendent and what was paid totaled \$3,610.74 or \$601.79 per month from January 2011 to June 2011 when the reimbursements ended. According to District financial staff, the Superintendent used the reimbursement amount to pay for health insurance through COBRA for his former wife. District staff stated they thought this was keeping within the intent of the Superintendent's contract requiring them to pay him for a family health insurance plan. This thought process seems unreasonable considering he no longer had any immediate family members requiring insurance coverage. As a former spouse, the Superintendent's wife would no longer qualify as an immediate family member.

It is unclear why the District would pay the Superintendent an insurance allowance that far exceeds his immediate family needs. It appears to have been a way to supplement the Superintendent's salary, which would likely result in a taxable benefit. Beginning October 2012, the Board modified the Superintendent's current employment contract to increase his salary in lieu of receiving the health insurance allowance and the vehicle allowance. The monthly insurance reimbursement of \$663.31 was a component of this salary increase.

### *1998 Pay Increase*

Under the Superintendent's initial employment contract, his annual salary was \$78,000 paid in monthly installments. After six months of employment with the District, the Board voted on March 9, 1998 to give the Superintendent a five percent pay raise. The Board meeting minutes state that a motion was made "to grant a 5% salary increase" for the Superintendent, "after his first six months of employment." Under most routine District employment circumstances, the increase would apply to the employee's base salary from that time forward. This did not occur with the Superintendent.

Based on a review of the Superintendent's salary, the five percent pay increase approved by the Board was applied to his salary in such a manner that it would provide a retroactive five percent increase for the first six months of his employment as well. Specifically, during the first six months of employment, the Superintendent received a \$6,500 salary per month. This would have resulted in a total salary of \$65,000 for the first school year as he was employed only 10 months the first year he was employed. Once the raise was applied, the annual salary actually received by the Superintendent for the first 10 months was \$68,256, or approximately a five percent increase from the initial salary. Had the five percent increase only been applied to the monthly payments from the date that it was approved, the annual salary would have been \$66,300. By also applying the five percent pay raise retroactively to the first six months of his employment, the Superintendent received an additional \$1,956 in the first fiscal year he worked for the District. One former Board member present when the Board voted for a five percent salary increase could not remember the details of the action, but stated he would have supported the way it was done. The Board meeting minutes that approved the salary increase did not clearly support a retroactive pay increase to the first six months of the Superintendent's employment.

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### *2003 Contract Addendum*

After the second employment contract with the Superintendent became effective in July 2001, changes were made to the Superintendent's salary and benefits in July of 2003. These changes included an increase in salary, a change to the matching ratio for the Superintendent's annuity to an equal match instead of the previous one percent to two percent ratio, and reimbursement for the Superintendent's contributions to the Kentucky Teacher Retirement System (KTRS). A review of Board meeting minutes from July 14, 2003 reveals that only Board approval of a salary increase for the Superintendent was documented, though the new salary was not listed in the Board meeting minutes. According to meeting minutes, a copy of the salary changes were, "on file in the Superintendent's office."

The document the District provided to this office as the "on file" documentation contains provisions making changes to the salary, as well as, the two benefits previously noted. The document provided does not include a Board signature, approval date, or any other identifying information indicating it was adopted by the Board. Additionally, during the OEA preliminary review in April 2011, OEA representatives requested and received documents related to the Superintendent's contract and subsequently provided the documents to this office. The document provided to OEA as the "on file" document was different from "on file" document the District provided to the auditors performing this examination. See Exhibits 2 and 3 for both versions of the documents.

The document provided to the OEA stated that in addition to the salary increase and changes to the two retirement related payments; the Board would provide a "travel benefits package." The document does not define what was to be included in the travel package. Similar to the document provided to this office, the OEA document has no Board signature, approval date, or any other information showing it was adopted by the Board.

A review of the history of payments made to the Superintendent shows that his salary was changed to the amount reflected in both documents, that the District began reimbursing the Superintendent for his personal contributions to the KTRS, and that the District began matching his annuity contributions on a one-to-one ratio. None of these actions were supported in an official approved document signed by the Board or specified in the Board meeting minutes.

### *2004 Contract Addendum*

At a March 2004 Board meeting, new changes to the Superintendent's salary and benefits were apparently discussed. The actual Board minutes from March 8, 2004 states that the following items were approved:

- a. The annual salary paid to the Superintendent shall be \$110,000 plus the projected percentage raise given to teaching staff beginning in July 2004.
- b. Current salary of Superintendent falls within top 15% of all districts.

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A third item included in the Board minutes included a provision to provide 15 days paid annual leave for the Superintendent. Unused leave was to accrue without limit and the Superintendent was to be paid for these accrued days when he left the District. According to the meeting minutes, this item “was tabled to 2004-05 Superintendent Evaluation.” Board meeting minutes documenting the Superintendent’s evaluation do not include a discussion or approval of the tabled item.

A review of the history of payments made to the Superintendent show that he began receiving payments related to unused accrued annual leave in April 2005. These payments were made without Board documented approval to provide the benefit. The payments were also made on an annual basis rather than accruing until the Superintendent’s terminated employment with the District as the tabled provision had stated. The following table contains the total annual payments made to the Superintendent for unused accrued leave for the last five fiscal years.

**Table 12: FY 2007 – FY 2011 Total Payments for Unused Annual Leave**

<b>Fiscal Year</b>	<b>Total Payment</b>
<b>2007</b>	\$7,745.10
<b>2008</b>	8,526.15
<b>2009</b>	8,258.15
<b>2010</b>	8,340.90
<b>2011</b>	8,757.00
<b>Total</b>	<b>\$41,627.30</b>

Source: Auditor of Public Accounts based on  
Mason County School District pay history.

As supporting documentation for these payments, the District provided auditors with a document that contained the same provisions reflected in the Board minutes. The document contains many handwritten notes, including a mark through the 15 day leave payment provision. The document also has no Board signature, approval date, or other indication of adoption or approval by the Board. It appears to have only been a working draft and not intended to be a final version.

In contrast, during the April 2011 preliminary review, the OEA received a different version of the document that was provided to this office. It included a different salary amount handwritten into the document, but no other edits were made. It also contained no Board approval information. See Exhibits 4 and 5 for both versions of the documents.

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According to members on the Board at the time these provisions were discussed, it was understood that the provision for payment of the 15 annual leave days would be approved when the Superintendent's evaluation was approved, but this understanding is not documented. The result has been thousands of dollars per year in an additional benefit to the Superintendent with no signed contract amendment or Board meeting minutes to support the action.

### *2011 Retroactive Addendum*

In response to the April 2011 OEA review, the Board adopted an addendum to the Superintendent's contract in June 2011 in an attempt to justify and retroactively approve the undocumented or improperly documented benefits he had received since the establishment of his June 2001 employment contract. The document is titled, "Explanation of 2001 – 2005 Benefits Package," and includes various benefits the 2011 Board felt that the Superintendent should have received since 2001. Of the five Board members that signed the 2011 retroactive addendum, only one was a Board member during the same period when the 2003 and 2004 changes were made, and none were members of the Board at the time of the 2001 contract.

According to current Board members, they were all aware of the benefits that the Superintendent was receiving and they had always approved of him receiving these benefits. While current Board members may have been aware of these benefits, it does not mean such benefits were ever properly approved in an open and public forum and in a timely manner. The approval of undocumented benefits in a retroactive manner appears to have been a reaction by the Board to the OEA preliminary review and an attempt by Board members to show support for the Superintendent. While the Board may have legal authority to act in such a manner, we question why the Board retroactively approved undocumented benefits that should have been authorized by previous Boards over a number of years. The Board has resolved the documentation of the benefits going forward by creating a new employment contract with the Superintendent effective July 2011 that includes the questioned benefits in the terms of the new contract document.

Both staff and Board members emphasized their trust in the Superintendent, which is necessary for a productive working environment, but it cannot be allowed to interfere with basic financial oversight and consistently applying strong internal controls. By not properly documenting or overseeing the Superintendent's compensation and benefits from the beginning of his employment, the Board made District funds and resources vulnerable to abuse. It appears that following the previous practice of oversight, it would be possible for a Superintendent to provide staff that he oversees with any document stating benefit changes and that staff could have implemented the changes. According to District financial staff, it was the responsibility of the Superintendent to notify them of any changes or modifications to his personal benefits or salary. Staff stated that they would require the Superintendent to support these changes with documentation demonstrating Board approval. Either this was not occurring on various occasions involving the benefit and salary changes noted previously or the financial staff at the time accepted insufficient documentation as support to make these changes.

**Findings and Recommendations**

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*Recommendations* We recommend the Board ensure all intended salary and benefits for the Superintendent be clearly stated and approved in an open and public meeting. We recommend the approval be clearly documented each year in both Board meeting minutes and in the signed employment contract of the Superintendent. We also recommend that the Board’s attorney review the Superintendent’s proposed contract prior to being approved by the Board to ensure the contract clearly represents the salary, benefits, or other terms and conditions associated with the Superintendent’s employment. We further recommend that the Board designate a Board member or Board committee to be responsible for presenting any documented changes to the Superintendent’s contract to the financial oversight staff for actual implementation. Finally, we recommend District financial staff be informed that changes to the Superintendent’s salary or benefits should only be made after receiving complete and signed documentation from the designated party of the Board.

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**Finding 8:  
Superintendent’s  
contract was  
repeatedly  
extended without  
documenting  
contract  
provisions or  
referencing the  
original document.**

Beginning in June 2005, the Board repeatedly extended the Superintendent’s employment contract annually over a six-year period without detailing specific terms or provisions in the contract, nor did it reference the initial employment contract being extended. KRS 160.350(4) appears to allow for annual extensions of a Superintendent’s contract; however, not including specific employment terms or provisions in the contract document resulted in the Board and public having a lack of meaningful information regarding the compensation and benefits intended to be provided to the Superintendent. KRS 160.290 establishes the local school board as the statutorily designated oversight body responsible for the district’s public funds and KRS 160.350 provides the boards with general control management, including hiring a Superintendent. Given this responsibility, each Board member should be aware of and have a thorough understanding of payments and benefits that the Superintendent is to receive. In addition, the public should, through a transparent process, be able to readily identify and scrutinize the intended use of public funds to compensate and provide benefits to the Superintendent.

The second employment contract with the Superintendent was established with an effective date of July 1, 2001 to June 30, 2005. Beginning in June 2005, the contract was extended or “rolled over” by the Board on an annual basis for the next six years based on an interpretation of KRS 160.350(4) that appears to allow such an extension. While apparently allowable, the contract documents extending employment that were signed by the Board Chair and the Superintendent contain no contract provisions except for the period of employment for the Superintendent. According to Board members and the Superintendent, this is because the documents approving the annual extension of the Superintendent’s employment were meant to extend the provisions of the original contract as well. This is not stated in the documents to extend employment and no reference is made to the original contract that contains the provisions.

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As seen in Finding 7, the Superintendent's salary and benefits changed after the beginning of the second contract, first in 2003 and again in 2004. However, some of these changes were not properly documented, while other continuing fuel benefits had not been documented in any of the Superintendent's contracts. If the Board was aware of and approved all of the compensation and benefit changes, auditors were provided no explanation why the Board did not document these changes in the Superintendent's contracts.

Based on the provisions of the Superintendent's second contract beginning July 2001, the District was responsible for either making payments to the Superintendent or on his behalf for the following:

- Salary of \$95,000;
- \$500 per month vehicle allowance;
- Full coverage of health, life, dental, and vision insurance, not to exceed a family plan level for health;
- Contributing to a tax sheltered annuity on a one percent (District contribution) to two percent (Superintendent contribution) basis up to three percent of the Superintendent's salary; and,
- Cell phone service.

Not documented in the contract was the Superintendent's use of District fuel for his personal vehicle.

Due to the changes made in July 2003 and March 2004, the Superintendent received various raises to his salary along with additional benefits. In order to create a comprehensive list of these changes, one must search several sources of information including language from the 2001 contract, Board meeting minutes, various documents with questionable approval, and anecdotal verbal information from District personnel. By the end of the initial contracted period in June 2005, the Superintendent was receiving the following:

- FY 2005 paid salary of \$114,661.27;
- Salary must stay within top 15 percent of all state Superintendents;
- \$500 per month vehicle allowance;
- Full coverage of health, life, dental, and vision insurance;
- Contributing to a tax sheltered annuity on an equal one-to-one ratio;
- Reimbursement for the Superintendent's contribution to KTRS;
- Annual payment for up to 15 unused annual leave days; and,
- Cell phone service.

Still not included in a contract document, was the Superintendent's use of District fuel for his personal vehicle.

## Findings and Recommendations

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The changes made to the benefits received by the Superintendent were significant. Further, failing to document the additional provisions in a contract calls into question whether appropriate action was taken to provide the additional salary and benefits. The addition of reimbursing the Superintendent's KTRS contributions and the annual payments for unused annual leave added thousands to the payments made to the Superintendent. In FY 2005, the Board paid the Superintendent \$12,137 in reimbursement for his contributions to the KTRS and \$7,245 for unused annual days. Such significant changes to the contractual terms from the original 2001 document should have been clearly documented in a new contract to ensure such benefits were presented to the Board for a vote and for public awareness.

As the Board repeatedly extended the Superintendent's employment contract, his salary continued to increase. The salary increases were not based on direct action by the Board, but rather calculations based on certified staff schedules. These Superintendent salary increases were not voted on by the Board, were not documented or discussed in the Board meeting minutes, and were not contained in the documents extending the Superintendent's employment. Only by reviewing payroll reports would it be possible to determine the Superintendent's salary payments; however, the payroll reports do not document other benefits received by the Superintendent.

The District's matching annuity payments for the Superintendent's are directly paid to the vendor administering the annuity. The cost of fuel used by the Superintendent can only be obtained by reviewing a separate fuel report and payments for the \$500 vehicle allowance can only be found in the Superintendent's reimbursement forms. See Finding 11 for fringe benefits not reported on the Superintendent's W-2 tax document.

The Board should be fully aware of the use of public funds by the District to fulfill their fiduciary duty as overseers of educational funding. While Board members may have received financial reports that would generally contain all expenditures for the District, the Board should also be fully aware of the Superintendent's compensation and benefits. Placing such costs into the Superintendent's contract ensures that information is readily available for current or new Board members and to the public.

### ***Recommendations***

We recommend the Board take official action during a Board meeting to approve any compensation or benefits the District decides to provide to the Superintendent. Further, we recommend the Board ensure that all payments and benefits being received by the Superintendent be clearly documented in the Superintendent's current employment contract. The contract should include, either in the body or in an attachment incorporated into the contract, the actual full compensation and benefits package of the Superintendent. If the Board continues to extend the employment contract of the Superintendent on an annual basis, the provisions for the current contract should be clearly presented along with any changes in salary, benefits, or other terms or conditions of employment.

## Findings and Recommendations

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**Finding 9: The District paid duplicate costs for certain Superintendent travel related benefits.**

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The Superintendent received travel and vehicle related benefits that resulted in duplicated expenses paid by the District. The Superintendent's contract provided mileage reimbursement for out-of-district travel. In addition, the Superintendent had access to, and the use of, fuel maintained in city fuel storage tanks though his contract did not stipulate that he could use the fuel. As a result of the Superintendent using District fuel and receiving reimbursement for out-of-state travel, the District paid twice for the fuel used on many of the Superintendent's out-of-district trips. Further, the contract provided the Superintendent a \$500 vehicle allowance; however, the contract made no provision for the District to maintain the vehicle. The Superintendent regularly used the District's garage to have routine maintenance performed on his personal vehicles.

Since the initiation of the Superintendent's second contract on July 1, 2001, the Superintendent received a \$500 per month vehicle allowance and mileage reimbursement for out-of-district travel. It was understood that this allowance was in lieu of receiving a permanently assigned District owned vehicle, as was previously provided. The Superintendent received these two contractual benefits while, as previously stated, he also received full access to, and use of, District fuel purchased through the City of Maysville. Access to this fuel was a continuation of a benefit that coincided with the provision of a permanently assigned District vehicle during the Superintendent's first contract. The use of fuel benefit was not documented in the Superintendent's contracts until June 2011, which is further discussed in Finding 7.

Standard mileage reimbursement rates are typically calculated to cover both fixed and variable expenses associated with operating a personal vehicle for business use. This typically includes items such as fuel, standard maintenance, insurance, and taxes. By providing the Superintendent reimbursement for business mileage and access to District fuel, the District is paying twice for a travel cost that was previously considered and calculated into the mileage reimbursement rate.

Between July 1, 2009 and June 30, 2012, the Superintendent used 10,794 gallons of fuel with a value of \$28,671; however, it is not possible to determine how much of this fuel was specifically used for each out-of-district trip, as the Superintendent used the fuel for in-district business travel and personal trips as well. It is not clear how much fuel was used for various trips that would not have resulted in a mileage reimbursement. Through a review of the fuel purchasing logs maintained by the City of Maysville, it was determined that the Superintendent fueled his vehicles a day before leaving or after returning from many out-of-district trips. This indicates that fuel was used for out-of-district trips. The Superintendent also confirmed that this was typical given his understanding of what benefits he was entitled to receive.



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# Findings and Recommendations

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Since the initiation of a new contract beginning in July 2011, the use of District fuel by the Superintendent was included as a documented contract benefit. This means that the District continues to incur duplicate expenses for the Superintendent's fuel through both reimbursing mileage and providing fuel for the trips.

### *Maintenance*

According to current and former Board members, it was their understanding that the Superintendent's \$500 per month vehicle allowance was the total amount provided to cover the costs of owning a vehicle. This would include costs such as taxes, insurance, and maintenance. The Superintendent's July 2001 contract did not authorize maintenance or other additional allowances for the Superintendent's personal vehicles. As stated previously, the mileage reimbursement paid to the Superintendent would include maintenance as part of the rate calculation. Despite the considerations discussed above, the Superintendent used the District garage staff to perform routine maintenance on his vehicles at no cost to him.

Based on District garage work orders, the Superintendent had maintenance performed on two different vehicles 23 times between March 3, 2008 and April 29, 2011. On at least one occasion, work was performed two days in a row on a different vehicle each day. Work performed was primarily for oil changes, but brake pads and rotors were also installed on two different vehicles belonging to the Superintendent. During an interview, the Superintendent stated that he did have work performed at the garage, but that he provided the necessary supplies. The work orders show that the work was completed, but also that an expense was incurred by the District for the supplies such as oil, oil filter, wiper fluid, brake pads, and rotors, including a unit price for each item.

The total cost of the maintenance performed at the District garage cannot be calculated because not all work orders contain the amount of staff time spent completing the work. Using the total amount paid for supplies noted on the 23 work orders reviewed does provide a partial total of approximately \$1,400. While this is not a significant amount over a several year period, it only represents a portion of the total cost and should not have been incurred by the District due to other benefits already being provided to the Superintendent.

According to the Superintendent, he has stopped using the District garage for vehicle maintenance. Staff also noted a change in policy that prohibits the maintenance of personal vehicles at the District garage during business hours, though it would not preclude its use after hours. Also, the policy does not specifically state whether tools, parts, supplies, or other resources at the garage could be used.

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During interviews, some current Board members and one former Board member stated they have never had an issue with the Superintendent receiving any of the travel and vehicle related duplicate expenses. Each of these Board members expressed that the Superintendent has done an exemplary job with the District and deserves such benefits.

**Recommendations** We recommend the Board modify the Superintendent's contract at the next opportunity to remove the provision of using District fuel for either business or personal use. All out-of-district business mileage of the Superintendent should be tracked and clearly documented to be reimbursed at the rate set by the District.

We recommend that the District ensure that policies and procedures prohibit the use of the District garage tools, parts, supplies and other resources for the maintenance and repair of personal vehicles regardless of business hours.

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**Finding 10: Two of the Superintendent's contract documents were signed prior to Board approval.**

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Based on a review of the Superintendent's employment contract documents, it was determined that two of the contracts were signed by the Board Chair before they were voted on and approved by the whole Board. Board meeting minutes documenting the approval of 2010 and 2011 contracts that would rollover previous contract terms and conditions and continue the Superintendent's employment reveal that the documents were signed five days to two weeks prior to being presented and approved by the Board.

The contract rollover document approving the continued employment of the Superintendent for an additional year beginning July 1, 2010 was signed by the Board Chair on April 26, 2010, the same day the Board approved the Superintendent's annual evaluation. The approval of the evaluation was documented in the April 26, 2010 Board meeting minutes, but the actual approval of the contract document was not. The Board vote and ultimate approval of the contract occurred at the May 10, 2010 Board meeting and was documented in the meeting minutes.

In the following year, the contract rollover document approving the continued employment of the Superintendent for an additional year beginning July 1, 2011 was signed by the Board Chair on June 1, 2011. There was no Board meeting on that date. Documentation of the actual approval by the whole Board is contained within the June 6, 2011 Board meeting minutes. The Board Chair that signed the contract document was not in attendance at this meeting.

**Findings and Recommendations**

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By signing contract documents prior to an official Board meeting, it appears either the Board Chair asserted the authority to sign Board contracts without prior approval of the Board or the Board as a whole made an official contract decision prior to an official Board meeting. Contracting for a Superintendent is one of the primary duties of a local board of education. The signature on a Superintendent’s contract should only occur after the entire Board has voted to approve the action in an open public meeting. The contract would only be effective after a vote of the Board approving the terms and conditions of the contract.

**Recommendations** We recommend all contract documents for the employment of the Superintendent be fully discussed by the whole Board during official Board meetings either in an open or closed session. The final vote and Board action should take place in an open and public meeting and documented in the Board meeting minutes. Only after approval of the contract document has occurred should it be signed by the Board Chair.

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**Finding 11: The District did not report employee fringe benefits until the 2011 calendar year.**

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According to IRS Publication 15-B, “[a]ny fringe benefit you provide is taxable and must be included in the recipient’s pay unless the law specifically excludes it.” However, upon examining the federal W-2 tax forms for all Board members and District employees working within the Central Office, we found no fringe benefits were recorded on the W-2s issued by the District to six employees prior to calendar year 2011.

During the audit period, the Superintendent, Associate Superintendent, Assistant Superintendent, and three other District staff members received fringe benefits, in addition to the standard employee benefits received by all other District staff. According to the District Finance Officer, these benefits included: 1) travel allowance for the Superintendent of \$500 per month, the Associate Superintendent of \$350 per month, and the Assistant Superintendent of \$250; 2) reimbursement for KTRS contributions made by the Superintendent, Associate Superintendent, and Assistant Superintendent; 3) full use of school-owned vehicles to commute between home and work at the District office for three other Central Office staff; 4) reimbursement for the cost of family dental and health insurance plans for the Superintendent, even after family insurance plans were not required; and 5) contributions to 457 and 403B retirement accounts maintained by the Superintendent, Associate Superintendent, and Assistant Superintendent. The Superintendent also received access to fuel for personal, as well as business, use. See Findings 7 and 8 for additional information regarding the amounts associated with the benefits received by the Superintendent.

**Findings and Recommendations**

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Through discussion with the District Finance Officer, auditors were informed that the Board attorney and CPA were working with staff members to properly address this reporting oversight by correcting and resubmitting earlier tax filings for calendar years 2008, 2009, and 2010. Also, the District’s payroll software vendor assisted with programming the payroll system to automatically account for the personal use of school-owned vehicles for commuting between home and work by staff assigned permanent vehicles.

***Recommendations***

We recommend the Board establish a process to ensure that each type of authorized benefit provided to an employee be directly communicated to District Central Office staff to properly account for taxable benefits that accrue to the employee. We further recommend that the District continue to work with their Board attorney and CPA to correctly account for taxable amounts previously not reported to the IRS.

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**Finding 12: The Board did not receive sufficient reporting to determine the extent of travel by the Superintendent and staff.**

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District policy dictates that the agenda for regular meetings should be developed in accordance with several requirements, including the requirement of a “schedule of reports to the Board on the status of District finances, programs and services.” District policy did not specify the format or content of such reports and, as such, the bulk of the financial reports received by the Board come directly from the accounting system used by the District. These reports include each “Accounts Payable Warrant” processed since the last Board meeting, along with a “detailed” invoice listing that includes vendor name, a short purpose (only a few words in length), amount, and account information for each expenditure. However, the Board did not receive sufficient information to determine the extent of travel by the Superintendent and staff.

While a copy of the actual credit card statement was at one time regularly provided in the Board members meeting packet of information, the Board packets currently do not include transaction-specific credit card information. Total credit card expenditures are presented as a part of the “Accounts Payable Warrant” reports with the credit card company being listed as the vendor. Transactions are sorted and combined based on account information, making specific transactions and vendor names not readily available for review by Board members and the public.

Board members also do not see the Superintendent’s reimbursement forms and/or supporting documentation. The total amount reimbursed to the Superintendent for a particular check appears on the “Accounts Payable Warrant” reports, but, as was the case with credit card activity, Board members did not see information specific to individual items requested for reimbursement. By reviewing only the financial reports currently provided, a Board member would be unaware of the location, cost, and frequency of travel by the Superintendent or other District employees and Board members.

**Findings and Recommendations**

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In addition to the fact that transaction-specific information was not provided, cumulative information was also not presented regularly in Board packets unless a Board member specifically asks for the cumulative total spent in a particular category, account, or for a specific vendor. Having cumulative actual totals and budgeted amounts regularly presented to the Board would identify the budgeted amount expended and available for use. Having this information available may also lead Board members to ask additional questions regarding the expenditure of these funds or the anticipated future use of the funds.

Due to these issues, it appears the Board lacks sufficient information to have a clear snapshot of the amount spent cumulatively by the Board itself, as well as, by District employees for travel-related expenses. Without proper knowledge of the amount previously spent in a particular area, it is difficult to properly oversee the use of budgeted funds.

***Recommendations***

We recommend that Board members determine, in consultation with District Central Office financial staff, the additional financial information that would be beneficial to present to the Board. This information should include a monthly financial statement report that specifies the actual expenditures as compared to the line item budgeted amounts.

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**Finding 13:  
Policies did not  
specify what types  
of travel expenses  
could be  
reimbursed to  
employees.**

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During fiscal years 2008 through 2012, certain District employees and Board members repeatedly requested and received reimbursement for the purchase of low-cost, personal, or seemingly redundant items. While the Board did not have a policy or procedure in place during the examination period to guide District employees or Board members in determining the type of travel expenditures that should or should not be reimbursed by the District, most employees and Board members interviewed stated that it was their understanding that any food, drink, or other expense incurred while traveling on District business would qualify for reimbursement.

Both District employees and Board members requested reimbursement for small items such as ice cream, cookies, cokes, and other incidental snacks. Such expenses occasionally appeared to take the place of an actual meal, but numerous requests for reimbursement of such items were made on days in which three actual meals were also reimbursed or traveling outside the District did not occur. While tables in the appendices exhibit apparent excessive items requested for reimbursement during the period auditors examined, the following table shows a few specific examples of requests for low-cost items.

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**Table 13: Examples of Low Cost Items Purchased and Submitted for Reimbursement**

<b>Description of Purchase</b>	<b>Amount Reimbursed</b>
2 Pastries	\$1.81
Cookie	\$2.50
Bottle of Soda	\$3.75
TCBY Frozen Yogurt	\$4.28
Coke and M&Ms	\$4.72
2 Cokes	\$4.83
Chips and Pepsi	\$4.89
2 Cokes	\$5.10
Blizzard and Drink	\$5.28
Chips and Coke	\$5.39
Cookie and Coke	\$5.88
Soda, Candy, Paper	\$8.52
2 Blizzards, 2 Parfaits	\$14.34

Source: APA based on analysis of information provided by the District.

During the 2011-12 school year, the Board voted to adopt a per diem reimbursement policy for meals purchased while on travel status. By limiting the amount of reimbursement for meals to \$50 per day (\$10 for breakfast, \$15 for lunch, and \$25 for supper), the number of instances when Board members and District employees made requests for low cost items decreased as well. In contrast, the \$50 per diem amount established by the Board is \$20 over the state government daily meal per diem amount of \$30.

A second type of expense that certain District employees received reimbursements was related to their attendance at visitation services, funerals, and visiting those hospitalized. During the examination period, the Superintendent, Associate Superintendent, and Assistant Superintendent all requested and received reimbursement for mileage involving such activities, both in-district and out-of-district. While their attendance was assuredly appreciated by the survivors and others, unless this activity could reasonably be associated to the educational purpose of the District and the person was traveling in an official capacity for the District, mileage or other expenses should not be reimbursed.

**Findings and Recommendations**

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A third type of expense, which was often requested for reimbursement by the Superintendent, could be redundant if related expenses were already being reimbursed. On numerous occasions, the Superintendent requested and received reimbursement for taxis taken when in Lexington, Louisville, or the Northern Kentucky area. It was not clear why travel by taxi would be necessary when he or someone in his party would have driven to the location. The excessive expenditure table for the Superintendent in Appendix 1 includes such instances where the Superintendent requested reimbursement for travel by taxi while in-state.

Because the Board failed to offer guidance or to enact a reimbursement policy that placed specific limits on the type of expenses that could be reimbursed to District employees or Board members, some individuals requested and received reimbursement for any and all expenses incurred while traveling on what is perceived to be school district business. Because the policies are silent as to limits on reimbursement, the District has paid for numerous low-cost or seemingly redundant expenses that have no clear link to educational purposes.

***Recommendations***

We recommend that the Board strengthen the District reimbursement policies for both District employees and Board members by only paying a per diem rate for meals. Policies should ensure only necessary travel expenses such as hotels, airfare, and parking are reimbursed.

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**Finding 14:  
Employees and  
Board members  
had  
reimbursements,  
credit card  
charges, and direct  
payments for  
meals unrelated to  
overnight travel.**

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While both versions of the reimbursement policy in effect during the audit period specifically stipulated that reimbursements related to food purchases required an overnight stay, reimbursements for food were often approved by the District in violation of policy. Also, instances occurred when District employees, primarily the Superintendent, were reimbursed for out-of-district meals at locations where there was no associated request for mileage reimbursement. The following table identifies examples of reimbursements made for food purchases that had no corresponding overnight travel. The excessive expenditures tables in the appendices contain these examples, as well as additional expenditures that appear excessive.

**Chapter 3**  
**Findings and Recommendations**

**Table 14: Examples of Reimbursements Made for Meals Without an Overnight Stay**

<b>Trip/ Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Amount that Appears Excessive</b>
5/27/2008	Maysville	KY	DeSha's - 1 meal	\$25.07
6/1/2008	Covington	KY	Zebo's Bistro - breakfast for 2	\$40.00
6/1/2008	Aberdeen	OH	KFC - 10 pc dinner meal bought on a Sunday	\$23.28
6/24/2009	Maysville	KY	IT Department Meeting: Mi Camino Real, 4 guests	\$39.97
9/27/2009	Maysville	KY	Walkthrough meetings: Bob Evans, 1 meal, 2 guests	\$17.76
1/11/2010	Maysville	KY	McDonald's, "Business Lunch"; coffee for 1	\$1.37
1/12/2010	Maysville	KY	Subway, lunch for 1	\$4.54
2/19/2010	Maysville	KY	Golden Dragon-Meeting	\$15.90
6/3/2010	Maysville	KY	IT Dept Meeting: Chandler's on Market, 1 meal, 4 guests, \$43.15	\$43.15
6/24/2010	Maysville	KY	Office Staff Meal	\$51.23
8/3/2010	Maysville	KY	Smart Board Level II Training: Caproni's, meal, 2 guests	\$19.90
8/12/2010	Maysville	KY	In District Meeting	\$9.87
9/13/2010	Maysville	KY	Meeting to Prepare for KASC Conf: Chandler's on Market, 1 meal, 2 guests	\$20.67
10/13/2010	Maysville	KY	Athletic Dept Meeting: Chandler's on Market, 1 meal, 3 guests	\$26.50
10/22/2010	Maysville	KY	Lunch with Board Member to discuss upcoming meeting	\$18.22
1/27/2011	Maysville	KY	Work Session with superintendent; Applebee's, 1 meal, 2 guests	\$32.34
2/13/2011	Lexington	KY	Harry's - 3 meals	\$65.00
3/26/2011	Maysville	KY	Meeting to discuss radio show: meal	\$14.72
4/25/2011	Maysville	KY	Admin Meeting: DeSha's, 1 meal, 4 guests	\$65.17
6/14/2011	Maysville	KY	Energy Mgt Meeting; Applebee's, 1 meal, 2 guests	\$25.06
Unknown	Maysville	KY	Food: Pasquale's, carryout	\$39.32

Source: APA based on analysis of information provided by the District.



**Findings and Recommendations**

No version of the credit card policy in effect, formal or informal, during the examination period required an overnight stay or even specified situations in which the card could or could not be used to pay for meals. The lack of a Board policy regarding this issue resulted in meals paid for both inside and outside of the District using a District credit card. The following table provides examples of all known food purchases made using the credit card that were not associated with overnight travel. The excessive expenditures tables in the appendices contain these examples, as well as additional expenditures that appear excessive.

**Table 15: Examples of Credit Card Purchases of Meals Without an Overnight Stay**

Transaction Date	Vendor Name	Vendor Location		Description of Expenditure	Amount that Appears Excessive
12/12/2007	DeSha's	Maysville	KY	Holiday party; Purchase request approval not signed and no purchase order.	\$1,047.75
1/28/2008	Applebee's	Maysville	KY	Food for manager's meeting	\$96.83
4/8/2008	DeSha's	Maysville	KY	Meals in town for unknown number of individuals.	\$69.00
5/26/2008	Mi Camino Real	Maysville	KY	Meal for 4, principal hiring meeting in town.	\$39.65
7/7/2008	Mi Camino Real	Maysville	KY	Meals in town for unknown number of individuals.	\$226.00
9/16/2008	DeSha's	Maysville	KY	Meals for 14	\$411.00
9/22/2008	Applebee's	Maysville	KY	Meals in town for unknown number of individuals.	\$223.45
1/12/2009	Subway	Maysville	KY	8 subs @ 11:37 am; "food for for meeting on 1/12"; eating in district	\$40.00
4/30/2010	Moyer Restaurant	Manchester	OH	12 guests; lunch @ 2:19 pm; someone leaving	\$272.90
5/27/2010	Moyer Restaurant	Manchester	OH	Meals for 12 (Teacher retirement)	\$497.00
6/3/2010	Big Boy	Maysville	KY	5 guests; Manager's Meeting- Food Services; eating in district	\$53.95

Source: APA based on analysis of information provided by the District.

In addition to reimbursement and credit card usage as a means to pay for meals, several local restaurants in the City of Maysville direct billed charges to the District for meals placed on a District charge account. No policies exist to specify when and why it might be necessary to purchase a meal within the District and have the restaurant direct bill the meal(s) to the District. The following table provides all known food purchases made through direct billing at local vendors during the examination period.

**Chapter 3**  
**Findings and Recommendations**

**Table 16: Food Purchases Paid Through Direct Billing**

Vendor Name	Fiscal Year				
	2008	2009	2010	2011	2012
DeSha's	\$2,560.91	\$2,639.21	\$612.07	\$983.74	\$419.58
Frisch's Restaurant	\$417.81	\$138.39	\$0.00	\$0.00	\$0.00
Greg's Pizza	\$32.12	\$0.00	\$0.00	\$234.84	\$0.00
Lee's Famous Recipe	\$301.67	\$287.27	\$224.35	\$206.66	\$223.60
Pasquale's	\$1,057.37	\$1,389.47	\$823.17	\$1,459.03	\$1,186.08
Penn Station	\$109.44	\$0.00	\$0.00	\$0.00	\$0.00
Subway	\$226.15	\$185.00	\$175.00	\$483.51	\$421.06

Source: APA based on analysis of information provided by the District.

During the 2011-12 school year, the District initiated a per diem meal reimbursement policy for overnight travel and started processing requests for reimbursement for meals not connected with overnight travel through the District's payroll. Reimbursement for these meals was identified as additional compensation and taxed accordingly. This action dramatically decreased the number of local meals submitted for reimbursement. However, credit card purchases and direct billing of charges for meals without overnight travel continued without identifying the cost of these meals as compensation; thus, establishing an inconsistent handling of compensation by the District.

**Recommendations** We recommend that Board members work with the District employees at the Central Office to strengthen policies related to food purchases made using any method to ensure that meals not associated with overnight travel are not paid for with District funds. Any exceptions to this requirement should be clearly stated in the policy and appropriately approved.

## Findings and Recommendations

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**Finding 15: Meals continued to be charged on District credit cards though a new District policy required reimbursement on a per diem basis.**

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District policies did not specify whether travel-related meals should be reimbursed rather than charged to a District credit card or paid in response to a vendor's direct billing to the District. Though a new District policy required meals to be reimbursed on a per diem basis, because the Board's policy did not address how food could be purchased, the District continues to pay for food via reimbursement, credit card, and direct billing by vendor.

Prior to November 14, 2011, the District Expense Reimbursement policy specified that Board members and District employees could receive reimbursement for actual expenses incurred for "food," with no stated restrictions regarding cost per meal or the number of food purchases made per day, as long as the trip was out-of-district and required an overnight stay. During that time, some District employees and Board members received reimbursement for more than three food-related purchases per day. Others submitted requests to be reimbursed for multiple food-related purchases and also either made additional food-related charges that same day on the District credit card or charged food to their hotel room. Further, some individuals chose to pay for all District employees' or Board members' meals when dining together, whether in or out-of-district, and then requested reimbursement for the entire cost of the meal. Meals were being reimbursed, in conflict with Board policy, for in-district meals and when an overnight stay did not occur. See Finding 14 for more details regarding meal reimbursements without overnight stay.

On November 14, 2011, an amended Expense Reimbursement policy went into effect that stated "employees shall be eligible for a per diem reimbursement for meal expense while traveling, if the employee's travel requires an overnight stay and the employee is in travel status during specific time period." Administrative procedures specify that the cost of meals consumed during such travel shall be reimbursed at a rate not to exceed fifty dollars (\$50.00) per (24 hour) day. Reimbursement will be limited as follows: Breakfast \$10.00; Lunch \$15.00; and Dinner \$25.00.

While no formal policies existed for District credit cards during most of the examination period, an informal practice existed for the use of credit cards. This practice included seven procedures related to security, usage, and other controls, but did not specify the type of charges that could be placed on a credit card rather than being submitted for reimbursement. Travel expenses, such as those for meals, were routinely charged to the District credit card by, and for, various Board members and District employees during the period tested. Although a District credit card policy has now been established, the new credit card policy still allows for food charges to be placed on credit cards without qualifying when a different means of payment should be used.

Despite the Board's attempt to control food-related purchases, auditors found credit card expenditures, vendor payments, and reimbursements for the 2011-12 school year had numerous instances where meals were paid for via all three means. The credit card assigned to the Superintendent showed one or more meals purchased 19 times either directly from a restaurant or as part of a hotel bill during the 2011-12 school year. These meals totaled approximately \$2,566.74. The credit card assigned to the Assistant Superintendent showed one or more meals purchased five times either directly from a restaurant or as part of a hotel bill during the 2011-12 school year. These meals totaled approximately \$238.98.

The Vendor payment summary for FY 2012 showed payments made directly to the following vendors located in Maysville:

- DeSha's \$419.58;
- Lee's Famous Recipe \$223.60;
- Pasquale's \$1,186.08; and,
- Subway \$421.06.

An examination of both reimbursements and credit card expenditures also revealed that some individuals were claiming their per diem rates for the first two meals and then having their third meal for the day paid for using the District credit card or including the meal on their hotel bill. For example, during the 5-day 2012 NSBA Conference, District employees placed \$1,223.41 in food-related charges on the District credit card, while Board members and District employees in attendance submitted reimbursement requests for per diem amounts totaling \$565.

While a specific policy does not disallow the use of various means to pay for certain expenditures, continuing to use credit cards for purchasing food circumvents the intent of a per diem rate meal policy and weakens this control by allowing individuals to receive greater benefits, in this case more than \$50 of food or meals per day. Also, by allowing individuals to charge meals to both the District credit card or their hotel room and claim per diem for the day, the Board has complicated the review process for those District employees who are responsible to scrutinize the financial records related to reimbursements, credit card charges, or other expenses to confirm that the District pays appropriate amounts according to policy. The existing District policy and process increases the risk of duplicate or excessive payments, especially considering the timing differences from events, the submission of reimbursement requests, and the billing cycles of credit cards.

***Recommendations***

We recommend that the Board policy be modified to clarify how to account for food purchases to strengthen the oversight and internal controls of these expenditures and reduce the risk of duplicate or excessive purchases. We recommend the Board also establish guidelines regarding the type of expenses that should be requested for reimbursement rather than placed on a District credit card. In particular, the Board should consider whether all meals should be reimbursed on an individual basis rather than paid for as a group using the District credit card or through direct billing by the vendor.

## **APPENDICES**



All expenditures identified on the credit card statements and reimbursements for testing purposes were analyzed based on the following criteria: (1) is the apparent necessity and/or a clear and related business purpose noted or referenced on the supporting documentation provided for the expenditure, (2) is the expenditure reasonable in nature and not excessive or unusual, (3) is the expenditure properly approved as noted by the signature of the appropriate supervisor, and (4) is each expenditure supported by sufficient documentation, including itemized information when appropriate.

All expenditures that did not meet the criteria in the objectives were classified into four categories: (1) expenditures with no purpose stated, (2) expenditures that appeared excessive, (3) expenditures with inadequate approval, and/or (4) expenditures that had inadequate or no supporting documentation.

Expenditures were classified as having no purpose stated based on a lack of available documentation. Credit card expenditures were categorized as not having a documented business purpose if the expenditure had no associated purchase order written on the statement, note on the billing statement specifying a purpose, or receipt stating a particular trip, event, activity, or reason for the expenditure. Reimbursements were considered to not have a documented business purpose if a submitted receipt could not be associated with a particular trip, event, or activity stated on a reimbursement form. Due to time constraints, the auditors did not review the referenced information to confirm that such information was available, but accepted the notation as proof of purpose for the expenditure. However, in cases where the original supporting documentation did not clearly state a related business purpose or in cases where notes from District Central Office staff did not make the purpose apparent, the auditors classified these as expenditures with no purpose stated. Finding 2 in Chapter 3 of this report discusses this classification of exceptions in detail.

Expenditures were classified as appearing excessive based on the reasonableness of the expenditure. This classification was based on factors such as expense type, total transaction amount, number of individuals involved, and the purpose of expenditure. The majority of the expenditures categorized as excessive related to meals, which had an average cost of over \$50 per person, occurred in Mason County, or involved low cost, personal, or seemingly redundant items. Findings 1, 13, and 14 in Chapter 3 discuss these expenditures.

Reimbursement expenditures were classified as having inadequate approval when either the appropriate personnel did not sign the reimbursement request form or the District's standard invoice form signifying a review was performed to ensure transactions complied with policy, were supported by receipts or other appropriate documentation, and recommend approved for payment by the Board. Auditors recognize policies made certain items eligible for reimbursement; however, the appropriate supervisor should review specific transactions for approval as support to meet the criteria. Credit card expenditures were classified as having inadequate approval when a transaction had no corresponding purchase order number written on the billing statement, or the District's standard invoice form approving payment was not signed.

Finally, expenditures were classified as having inadequate or no support when the supporting documentation provided did not identify what was purchased, the location of the purchase, and when the purchase was made. Non-itemized receipts that did not directly identify what was purchased or torn receipts that did not identify dates and locations of purchases accounted for most of the inadequate supporting documentation reported. This classification of expenditures also includes transactions with no receipts or invoices to support the purchase. Findings 3 and 4 in Chapter 3 discuss such items.

While transactions classified into one or more of these categories may have been acceptable, a clear determination could not be made by the auditors due to the lack of proper documentation and the procedural omissions made by the District.





**Superintendent  
Credit Card Expenditures With No Purpose Stated  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Transaction Date	Vendor Name	Vendor Location		Expense Type	Amount with No Purpose Stated
1	8/16/2007	Injoy.com	Online	GA		\$42.00
2	8/21/2007	Holiday Inn	Frankfort	KY		\$76.80
3	9/8/2007	Radisson Plaza	Lexington	KY	Parking	\$20.00
4	9/16/2007	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$134.64
5	9/20/2007	Pizza Hut	Harlan	KY	Restaurant	\$42.78
6	9/21/2007	Huddle House	Harlan	KY		\$44.00
7	9/21/2007	Kilberns	Lexington	KY		\$186.00
8	9/22/2007	Holiday Inns	Harlan	KY	Hotel	\$71.66
9	9/22/2007	Holiday Inns	Harlan	KY	Hotel	\$71.66
10	9/25/2007	Jenny Wiley SRP	Prestonsburg	KY		\$98.23
11	9/25/2007	Malone's	Lexington	KY	Restaurant	\$123.69
12	9/30/2007	Stoney River	Louisville	KY		\$48.09
13	10/10/2007	Malone's	Lexington	KY	Restaurant	\$131.75
14	10/11/2007	DeSha's	Maysville	KY		\$158.95
15	11/15/2007	Doubletree Suites	Lexington	KY		\$114.54
16	11/21/2007	Injoy.com	Online	GA		\$42.00
17	12/3/2007	Econogas	Chicago	IL	Fuel	\$77.01
18	12/4/2007	Flemings	Lincolnshire	IL	Restaurant	\$1,453.00
19	12/9/2007	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$142.43
20	12/21/2007	DeSha's	Maysville	KY	Restaurant	\$98.36
21	12/27/2007	Natl Sch Public Relati	Rockville	MD		\$550.00
22	1/18/2008	Sav A Lot	Maysville	KY	Other Food	\$298.25
23	1/22/2008	AT&T	Maysville	KY		\$458.98
24	1/23/2008	E-Academy Inc.				\$67.05
25	1/23/2008	Dell				\$833.15
26	1/26/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$165.43
27	1/28/2008	Discount Mugs				\$71.68
28	2/20/2008	Injoy.com	Online			\$42.00
29	2/25/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43
30	2/27/2008	Marriott	Lexington	KY		\$191.77
31	2/28/2008	Doubletree Suites	Lexington	KY	Hotel	\$99.81
32	3/5/2008	Joseph Beth Bookseller	Lexington	KY		\$28.62
33	3/10/2008	Hyatt	Lexington	KY		\$123.61
34	3/23/2008	Hyatt	Lexington	KY	Hotel	\$1,180.74
35	3/26/2008	Marriott	Louisville	KY		\$52.10
36	3/26/2008	Malone's	Lexington	KY	Restaurant	\$1,607.70
37	4/8/2008	DeSha's	Maysville	KY	Restaurant	\$69.00
38	4/10/2008	Loews Hotels	Orlando	FL	Hotel	\$6.50
39	4/10/2008	Symplicity Corp				\$100.00
40	4/13/2008	Hilton Hotels	Nashville	TN	Hotel/Food	\$806.04
41	4/13/2008	Hilton Hotels	Nashville	TN	Hotel/Food	\$841.71

**Superintendent  
Credit Card Expenditures With No Purpose Stated  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Transaction Date	Vendor Name	Vendor Location		Expense Type	Amount with No Purpose Stated
42	4/27/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43
43	5/5/2008	Limestone Travel				\$50.00
44	5/5/2008	Delta				\$518.00
45	5/22/2008	Moyer Restaurant	Manchester	OH		\$524.32
46	6/2/2008	Marriott- Cincinnati/Covington	Cincinnati	OH		\$144.43
47	6/4/2008	Injoy.com	Online			\$45.00
48	7/7/2008	Mi Camino Real	Maysville	KY	Restaurant	\$226.00
49	7/12/2008	Waterfront	Covington	KY	Restaurant	\$78.00
50	7/14/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$505.29
51	7/16/2008	J. Alexander's	Louisville	KY		\$42.00
52	7/17/2008	Ruth's Chris	Louisville	KY		\$1,032.00
53	7/18/2008	PF Chang's	Louisville	KY	Restaurant	\$42.50
54	7/19/2008	Galt House Hotel	Louisville	KY	Hotel	\$230.02
55	7/19/2008	Galt House Hotel	Louisville	KY		\$240.02
56	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$258.15
57	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$302.36
58	7/31/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14
59	8/1/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14
60	8/10/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43
61	8/13/2008	Doubletree Suites	Lexington	KY		\$99.81
62	8/20/2008	Injoy.com	Online			\$45.00
63	8/20/2008	Waterfront Associates	Covington	KY	Restaurant	\$208.00
64	9/16/2008	DeSha's	Maysville	KY	Restaurant	\$411.00
65	9/22/2008	Applebee's	Maysville	KY	Restaurant	\$223.45
66	9/26/2008	EZO Goten USA	Nashville	TN	Restaurant	\$131.00
67	9/27/2008	The Crown Plaza	Lexington	KY	Hotel	\$112.29
68	9/29/2008	Hilton Hotels	Nashville	TN	Restaurant	\$88.08
69	9/29/2008	Hilton Hotels	Nashville	TN		\$117.41
70	10/13/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$341.16
71	10/14/2008	Shoney's	Louisville	KY	Restaurant	\$65.08
72	10/15/2008	Rafferty's	Lexington	KY	Restaurant	\$136.24
73	10/16/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$102.86
74	10/16/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$136.87
75	10/20/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$102.36
76	10/21/2008	US Airways				\$135.00
77	11/13/2008	Kentucky Child Now				\$90.00
78	11/17/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$341.44
79	11/22/2008	Maximum Impact				\$45.00
80	11/22/2008	Lexington Downtown Hotel	Lexington	KY	Hotel	\$113.21
81	12/1/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$335.44
82	12/11/2008	Jeff Ruby's	Louisville	KY		\$114.64

**Superintendent  
Credit Card Expenditures With No Purpose Stated  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Transaction Date	Vendor Name	Vendor Location		Expense Type	Amount with No Purpose Stated
83	12/21/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14
84	1/4/2009	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$152.22
85	1/31/2009	Jeff Ruby's	Louisville	KY	Restaurant	\$728.00
86	2/8/2009	Marriott- Cincinnati/Covington	Covington	KY	Parking	\$22.00
87	2/13/2009	Maximum Impact				\$45.00
88	2/16/2009	Marriott- Cincinnati/Covington	Covington	KY	Restaurant	\$140.93
89	2/27/2009	Budget Truck Rental	Maysville	KY		\$100.03
90	3/10/2009	The Crown Plaza	Lexington	KY	Hotel	\$111.15
91	4/12/2009	FedEx				\$60.60
92	6/8/2009	Marriott	Louisville	KY	Hotel	\$133.11
93	12/9/2009	Fleming Somerset	Flemingsburg			\$41.00
94	12/15/2009	Marriott	Louisville	KY	Hotel	\$113.86
95	1/22/2010	Chevron	Lexington	KY	Fuel	\$62.35
96	4/9/2010	Giordan's	Chicago	IL	Restaurant	\$170.00
97	4/12/2010	Crowne Plaza	Louisville	KY		\$43.85
98	4/16/2010	Westin Hotels	Chicago	IL		\$200.00
99	5/31/2010	Marriott	Louisville	KY		\$291.54
100	6/20/2010	Meijer	Richmond	KY		\$50.01
101	6/20/2010	Marriott	Louisville	KY	Hotel	\$136.56
102	7/12/2010	Rosenberry Rooms				\$39.90
103	8/30/2010	Hilton	Lexington	KY	Hotel	\$223.22
104	9/9/2010	Kentucky Dam Village SRP				\$67.55
105	10/15/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$92.00
106	10/17/2010	J Alexander's	Louisville	KY		\$59.00
107	10/18/2010	Ruth's Chris	Louisville	KY	Restaurant	\$156.00
108	10/19/2010	PF Chang's	Louisville	KY		\$42.00
109	10/29/2010	Ideas Unlimited				\$398.00
110	11/20/2010	Ashland Plaza Hotel	Ashland	KY	Hotel	\$92.14
111	11/20/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$145.00
112	12/3/2010	Green Mountain Coffee	Online		Supplies	\$69.50
113	12/4/2010	Waterfront Associates (Jeff Ruby's)	Covington	KY	Restaurant	\$310.00
114	12/6/2010	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$421.80
115	1/1/2011	Waterfront Associates (Jeff Ruby's)	Covington	KY	Restaurant	\$134.00
116	1/3/2011	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$353.99
117	1/17/2011	DeSha's	Maysville	KY		\$26.66
118	2/3/2011	Salyersville DK #1	Salyersville	KY		\$85.00
119	2/10/2011	Gasoline Alley	Maysville	KY	Fuel	\$60.02
120	2/24/2011	The John Maxwell Co		GA		\$45.00

**Superintendent**  
**Credit Card Expenditures With No Purpose Stated**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Amount with No Purpose Stated</b>
121	3/18/2011	Malone's/Harry's	Lexington	KY	Restaurant	\$55.00
122	3/21/2011	Hyatt	Lexington	KY	Hotel/Food	\$1,307.87
123	3/30/2011	Delta	Online		Air Travel/Fees	\$518.60
124	4/2/2011	Malone's/Harry's	Lexington	KY	Restaurant	\$186.00
125	4/6/2011	Westin	San Francisco	CA		\$224.20
126	4/14/2011	Hotwire	Online		Hotel	\$59.39
127	6/18/2011	GRE*GMCR/KEURIG	Online		Supplies	\$219.78
128	8/2/2011	Tractor Supply	Maysville	KY		\$36.77
129	8/23/2011	Apple iTunes Store	Online			\$1.05
130	8/24/2011	Collablearn	Online			\$298.00
131	9/28/2011	Marriott	Louisville	KY		\$25.00
132	9/29/2011	Marriott	Louisville	KY	Hotel	\$25.00
133	9/29/2011	Crowne Plaza	Louisville	KY		\$150.82
134	9/29/2011	Crowne Plaza	Louisville	KY		\$150.82
135	12/10/2011	Jeff Ruby's	Louisville	KY	Restaurant	\$87.98
136	12/11/2011	Marriott	Louisville	KY	hotel	\$261.54
137	12/11/2011	Marriott	Louisville	KY	Hotel/Food	\$277.87
138	12/11/2011	Marriott	Louisville	KY	Hotel/Food	\$344.88
139	12/12/2011	Marriott	Louisville	KY	Hotel	\$316.54
140	2/5/2012	Delta	Online		Air Travel/Fees	\$25.00
141	2/5/2012	Delta	Online		Air Travel/Fees	\$60.00
142	2/6/2012	Hilton McClellans Bar	Washington	DC	Restaurant	\$80.00
143	2/7/2012	FOGO De Chao	Washington	DC	Restaurant	\$157.06
144	2/8/2012	Delta	Online		Air Travel/Fees	\$25.00
145	2/8/2012	Cincinnati Airport	Online		Air Travel/Fees	\$45.00
146	2/8/2012	Delta	Online		Air Travel/Fees	\$60.00
147	4/11/2012	United	Online		Air Travel/Fees	\$85.00
148	4/15/2012	Cincinnati Airport	Erlanger	KY	Air Travel/Fees	\$62.00
149	4/15/2012	United	Online		Air Travel/Fees	\$85.00
150	4/28/2012	Cracker Barrel	Lafayette	IN	Restaurant	\$46.00
151	4/29/2012	Benny's Prime Chophouse	Chicago	IL	Restaurant	\$371.00
		<b>Total</b>				<b>\$30,337.03</b>

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Transaction Date	Vendor Name	Vendor Location		Description of Expenditure	Total Transaction Amount	Amount that Appears Excessive
1	7/11/2007	Jeff Ruby's	Louisville	KY	Meals for 3	\$132.00	\$132.00
2	9/19/2007	KFC	Harlan	KY	Purchase order states meals due to an individual, possibly an employee, having death in family.	\$85.00	\$85.00
3	9/25/2007	Malone's	Lexington	KY	Meals for 4	\$123.69	\$123.69
4	12/4/2007	Flemings	Lincolnshire	IL	Meals for unknown number of individuals	\$1,453.00	\$1,453.00
5	12/6/2007	Marriott	Lincolnshire	IL	Meals for 11	\$783.13	\$783.13
6	12/12/2007	DeSha's	Maysville	KY	Holiday party; Purchase request approval not signed and no purchase order.	\$1,047.75	\$1,047.75
7	1/17/2008	Hilton Hotels	Louisville	KY	2 nights, \$41.71 room service charge	\$545.47	\$41.71
8	1/28/2008	Applebee's	Maysville	KY	Food for manager's meeting	\$96.83	\$96.83
9	2/25/2008	Galt House Hotel	Louisville	KY	Board Member; 3 nights, \$15 parking, \$192.86 food.	\$532.19	\$192.86
10	2/29/2008	Malone's	Lexington	KY	Meals for 5. Some meals excessive.	\$108.00	\$108.00
11	3/23/2008	Hyatt	Lexington	KY	Superintendent; 5 nights, \$105 parking, \$59.03 food. Receipt total does not match actual paid total.	\$1,180.74	\$59.03
12	3/26/2008	Malone's	Lexington	KY	Meals for 28, possibly includes children	\$1,607.70	\$1,607.70
13	4/8/2008	DeSha's	Maysville	KY	Meals in town for unknown number of individuals.	\$69.00	\$69.00
14	4/13/2008	Hilton Hotels	Nashville	TN	Superintendent; 2 nights, \$40 parking. Two rooms for same night.	\$806.04	\$806.04
15	4/13/2008	Hilton Hotels	Nashville	TN	Superintendent; 2 nights, \$40 parking, \$35.67 food. Two rooms for same night.	\$841.71	\$841.71
16	4/30/2008	Jeff Ruby's	Louisville	KY	Meals for 2+	\$106.00	\$106.00

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
17	5/2/2008	Marriott	Louisville	KY	Superintendent; 2 nights (nightly rate appears excessive), \$46 parking, \$21 charge is unknown, possibly food	\$685.76	\$685.76
18	5/13/2008	Walmart.com	Online		Wii, Wii remotes, Wii games. No purpose for purchase of video games.	\$590.01	\$590.01
19	5/26/2008	Mi Camino Real	Maysville	KY	Meal for 4, principal hiring meeting in town.	\$39.65	\$39.65
20	6/3/2008	Hampton Inn	Maysville	KY	No name on receipt; 1 night stay in Maysville appears excessive.	\$93.71	\$93.71
21	7/7/2008	Mi Camino Real	Maysville	KY	Meals in town for unknown number of individuals.	\$226.00	\$226.00
22	7/12/2008	Waterfront	Covington	KY	Meals for 2-3	\$78.00	\$78.00
23	8/5/2008	Big Boy	Maysville	KY	Meals and dessert for custodians for getting schools ready	\$141.18	\$141.18
24	8/5/2008	Big Boy	Maysville	KY	Meals and dessert for custodians for getting schools ready	\$154.51	\$154.51
25	8/20/2008	Waterfront Associates	Covington	KY	Meals for 4	\$208.00	\$208.00
26	8/20/2008	St. Elmo Steakhouse	Indianapolis	IN	Meals for unknown number of individuals, possibly 6	\$258.00	\$258.00
27	8/22/2008	Canterbury Hotel	Indianapolis	IN	Superintendent; 3 nights, \$60 parking, \$94 food	\$848.52	\$94.00
28	9/16/2008	DeSha's	Maysville	KY	Meals for 14	\$411.00	\$411.00
29	9/22/2008	Applebee's	Maysville	KY	Meals in town for unknown number of individuals.	\$223.45	\$223.45
30	9/26/2008	EZO Goten USA	Nashville	TN	Meals for 3	\$131.00	\$131.00
31	10/10/2008	Waterfront Associates	Covington	KY	Meals for unknown number of individuals.	\$215.00	\$215.00

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
32	10/21/2008	Christinne's	Greenville	NC	Meals for 5	\$127.52	\$127.52
33	10/21/2008	Finelli's Café	Greenville	NC	Meals for unknown number of individuals.	\$308.34	\$308.34
34	12/23/2008	KHSAA	Lexington	KY	Tickets for Sweet 16. Purchased prior to knowing tournament teams. Purchase order only, no receipt. Final charged amount more than purchase order.	\$933.00	\$933.00
35	1/31/2009	Jeff Ruby's	Louisville	KY	Meals for unknown number of individuals, possibly between 9-13.	\$728.00	\$728.00
36	2/16/2009	Marriott-Cincinnati/Covington	Covington	KY	Superintendent; \$44 parking, \$96.93 food	\$140.93	\$96.93
37	3/26/2009	Hyatt	Lexington	KY	Meals for 3	\$50.00	\$50.00
38	3/26/2009	Doubletree Suites	Lexington	KY	Superintendent; 1 night, \$84 food	\$236.10	\$84.00
39	4/3/2009	Greystone Steakhouse	San Diego	CA	Meals for 7, may include a child (NSBA)	\$616.00	\$616.00
40	4/4/2009	The Fish Market	San Diego	CA	Meals for 6 (NSBA)	\$531.00	\$531.00
41	4/7/2009	Il Fornaio Cucina Italiana	Coronado	CA	Meals for unknown number of individuals, possibly 7+ (NSBA)	\$265.00	\$265.00
42	4/8/2009	The US Grant	San Diego	CA	Board member; 5 nights, \$230.32 food/bar (NSBA)	\$1,631.90	\$230.32
43	4/8/2009	The US Grant	San Diego	CA	Board member; 5 nights, \$148.71 food/bar, 11.95 internet (NSBA)	\$1,517.06	\$148.71
44	4/8/2009	The US Grant	San Diego	CA	Assistant Superintendent; 5 nights, \$4.57 bar (NSBA)	\$1,358.97	\$4.57
45	4/8/2009	The US Grant	San Diego	CA	Superintendent; 5 nights, \$301 food for Board (NSBA)	\$1,655.40	\$301.00

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
46	4/24/2009	Big Boy	Maysville	KY	Meals for 12 (Secretary Day)	\$110.00	\$110.00
47	12/7/2009	Jeff Ruby's	Louisville	KY	Meals for unknown number of individuals, possibly 4 (KASS)	\$168.00	\$168.00
48	1/11/2010	KHSAA			Tournament tickets	\$938.00	\$938.00
49	1/22/2010	Ruth's Chris	Louisville	KY	Meals for 10 (KSBA-Board Leaders)	\$811.00	\$811.00
50	1/25/2010	Galt House Hotel	Louisville	KY	Board Member - hotel restaurant (KSBA)	\$91.75	\$91.75
51	3/22/2010	Hyatt	Lexington	KY	Superintendent; 5 nights, \$142 food (KASA/KHSAA Coaches)	\$793.76	\$142.00
52	4/1/2010	Westin Hotels	Chicago	IL	Board Member; 1 night, no show fee (NSBA)	\$229.65	\$229.65
53	4/8/2010	Hugo's Frog Bar	Chicago	IL	Meals for 8 (NSBA meal)	\$476.00	\$476.00
54	4/10/2010	Keefer's	Chicago	IL	Meals for 8 (NSBA meal)	\$630.00	\$630.00
55	4/11/2010	The Signature Room	Chicago	IL	Meals for 7 (NSBA) Printed receipt amount does not match.	\$515.00	\$515.00
56	4/13/2010	Westin Hotels	Chicago	IL	Superintendent; 4 nights, \$192 parking, \$182 food (NSBA)	\$1,062.95	\$182.00
57	4/14/2010	Westin Hotels	Chicago	IL	Board Member; 5 nights, \$321.14 food (NSBA)	\$352.18	\$321.14
58	4/16/2010	Westin Hotels	Chicago	IL	Smoking policy violation	\$200.00	\$200.00
59	5/27/2010	Moyer Restaurant	Manchester	OH	Meals for 12 (Teacher retirement)	\$497.00	\$497.00
60	7/22/2010	Jeff Ruby's	Louisville	KY	Meals for 10 (KASA-C.O. staff)	\$471.00	\$471.00
61	7/22/2010	Ruth's Chris	Louisville	KY	Meals for 10 (KASA-District level)	\$874.00	\$874.00
62	7/24/2010	Jeff Ruby's	Louisville	KY	Meals for 5 (KASA)	\$298.00	\$298.00



**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	Transaction Date	Vendor Name	Vendor Location		Description of Expenditure	Total Transaction Amount	Amount that Appears Excessive
63	8/5/2010	McCormick & Schmick's	Cincinnati	OH	Meals for unknown number of individuals, possibly 8 (Middle School Conf.)	\$503.00	\$503.00
64	9/5/2010	Jeff Ruby's	Louisville	KY	Meals for 2 (SBDM Conf.)	\$118.00	\$118.00
65	9/6/2010	Marriott	Louisville	KY	Superintendent; 1 night, \$25 parking, \$56 food (Legislative/KASS)	\$201.77	\$56.00
66	9/17/2010	Red Lobster	Elizabethtown	KY	Meal for 1 (Superintendent, KASS)	\$34.00	\$34.00
67	9/20/2010	Jeff Ruby's	Louisville	KY	Meals for unknown number of individuals, possibly 2. (SBDM Conf.)	\$119.00	\$119.00
68	9/21/2010	Ruth's Chris	Louisville	KY	Meals for 4 (SBDM Conf.)	\$240.00	\$240.00
69	10/15/2010	Malone's/Harry's	Lexington	KY	Meals for unknown number of individuals, receipt torn (Superintendent)	\$92.00	\$92.00
70	10/18/2010	Ruth's Chris	Louisville	KY	Meals for unknown number of individuals, receipt torn (Superintendent)	\$156.00	\$156.00
71	11/7/2010	Doubletree Suites	Lexington	KY	Superintendent; 2 nights, \$87.53 food	\$289.41	\$87.53
72	12/4/2010	Waterfront Associates (Jeff Ruby's)	Covington	KY	Meals for unknown number of individuals, possibly 4.	\$310.00	\$310.00
73	12/6/2010	French Quarter Inn	Maysville	KY	Hotel room in town	\$79.02	\$79.02
74	12/6/2010	Marriott-Cincinnati/Covington	Covington	KY	Superintendent; 2 nights, \$28 parking, \$120 food	\$421.80	\$120.00
75	1/1/2011	Waterfront Associates (Jeff Ruby's)	Covington	KY	Meals for 2 on New Year's Day	\$134.00	\$134.00

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	Transaction Date	Vendor Name	Vendor Location		Description of Expenditure	Total Transaction Amount	Amount that Appears Excessive
76	1/3/2011	Marriott-Cincinnati/Covington	Covington	KY	Superintendent; 2 nights, \$56 parking, \$41.99 food, no detailed food receipt. December 31st and January 1st, New Year's Eve and New Year's Day.	\$353.99	\$353.99
77	1/4/2011	KHSAA			Sweet Sixteen Tickets	\$970.00	\$970.00
78	2/4/2011	Ruth's Chris	Louisville	KY	Meals for 10	\$765.00	\$765.00
79	2/6/2011	Z's Fusion	Louisville	KY	Meals for unknown number of individuals, possibly 5 (Superintendent)	\$320.00	\$320.00
80	2/6/2011	Z's Fusion	Louisville	KY	Meals for 8 (Superintendent)	\$317.00	\$317.00
81	2/7/2011	Galt House Hotel	Louisville	KY	Superintendent; \$72 parking (2 cars), \$137.28 food	\$209.28	\$137.28
82	2/8/2011	Old Ebbitt Grill	Washington	DC	Meal for 1	\$57.00	\$57.00
83	2/10/2011	Gasoline Alley	Maysville	KY	Fuel is provided through a contract.	\$60.02	\$60.02
84	2/10/2011	Hilton Hotels	Washington	DC	Superintendent; 3 nights, \$117 food, \$18.41 long distance (KSBA) No detailed food receipt.	\$849.89	\$135.41
85	4/2/2011	Malone's/Harry's	Lexington	KY	Meals for unknown number of individuals, possibly 4 or 5.	\$186.00	\$186.00
86	4/7/2011	Delta Onboard			Misc. charge - onboard flight charge, no detail	\$6.00	\$6.00
87	4/7/2011	Delta Onboard			Misc. charge - onboard flight charge, no detail	\$12.00	\$12.00
88	4/8/2011	Stink Inc. (The Stinking Rose)	San Francisco	CA	Meals for unknown number of individuals, possibly 6	\$450.00	\$450.00

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
89	4/8/2011	Alioto's	San Francisco	CA	Meals for unknown number of individuals, possibly 10 (3 non-employee)	\$481.00	\$481.00
90	4/9/2011	Epic Roast House	San Francisco	CA	Meals for 11, including 4 non-employees	\$964.00	\$964.00
91	4/12/2011	Delta	San Francisco	CA	Non-employee - excess luggage	\$25.00	\$25.00
92	4/12/2011	Delta	San Francisco	CA	Non-employee - excess luggage	\$60.00	\$60.00
93	4/12/2011	Delta	San Francisco	CA	Non-employee - excess luggage	\$25.00	\$25.00
94	4/12/2011	World Famous Sears Fine Food	San Francisco	CA	Meals for 6	\$151.00	\$151.00
95	4/13/2011	Westin	San Francisco	CA	Board Member; 5 nights, \$15 gift shop (NSBA)	\$1,136.00	\$15.00
96	4/13/2011	Westin	San Francisco	CA	Board Member; 5 nights, \$14.99 in-room movie (NSBA)	\$1,279.99	\$14.99
97	4/13/2011	Westin	San Francisco	CA	Board Member; 5 nights, \$141.84 mini bar (NSBA)	\$1,262.84	\$141.84
98	4/13/2011	Westin	San Francisco	CA	Board Member; 5 nights, \$16.99 misc. (NSBA)	\$1,137.99	\$16.99
99	4/13/2011	Westin	San Francisco	CA	Superintendent; 5 nights, \$362 food (NSBA)	\$1,483.00	\$362.00
100	5/3/2011	Milano Cucina	Aberdeen	OH	Meals for unknown number of individuals (Secretaries day)	\$231.00	\$231.00
101	11/17/2011	Subway	Berea	KY	20 sandwiches, cookies, 30 chips for unknown number of individuals (School visit to Straub)	\$142.69	\$142.69

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	Transaction Date	Vendor Name	Vendor Location		Description of Expenditure	Total Transaction Amount	Amount that Appears Excessive
102	12/11/2011	Marriott	Louisville	KY	Associate Superintendent; 2 nights, \$20 parking, \$2.60 food, \$13.73 internet. This should be per diem or reimbursement for actual costs, not a credit card charge.	\$277.87	\$2.60
103	12/11/2011	Marriott	Louisville	KY	Board Member; 2 nights, \$20 parking, \$83.34 food. This should be per diem or reimbursement for actual costs.	\$344.88	\$83.34
104	12/12/2011	Marriott	Louisville	KY	Superintendent; 2 nights, \$75 parking. Other two people on same trip paid only \$20 for parking	\$316.54	\$55.00
105	2/3/2012	IRA	Online		Assistant Superintendent; Valet parking when self park available	\$135.00	\$9.00
106	2/4/2012	Galt House Hotel	Louisville		Superintendent; 2 nights, \$18 parking, valet parking when self park available (KSCBA Annual conf.)	\$300.10	\$9.00
107	2/4/2012	Jeff Ruby's	Louisville		Meals for unknown number of individuals, possibly 10	\$479.00	\$479.00
108	2/6/2012	Galt House Hotel	Louisville	KY	Board member; 2 nights, \$18.02 food. This should be per diem or reimbursement for actual costs.	\$351.56	\$18.02
109	2/6/2012	Hilton McClellans Bar	Washington	DC	Meals for 2 (Superintendent/Board Member)	\$80.00	\$80.00
110	2/7/2012	FOGO De Chao	Washington	DC	Meals for 2 (Superintendent/Board Member)	\$157.06	\$157.06

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
111	2/9/2012	Hilton Hotels	Washington	DC	Board Member; 3 nights, \$39.35 food. This should be per diem or reimbursement for actual costs.	\$784.76	\$39.35
112	4/19/2012	Maggiano's	Boston	MA	Meals for 7 - This should be per diem or reimbursement for actual costs.	\$186.00	\$186.00
113	4/20/2012	Skipjacks	Boston	MA	Meals for 7 - This should be per diem or reimbursement for actual costs.	\$158.00	\$158.00
114	4/20/2012	Back Bay Social Club	Boston	MA	Meals for 7 - This should be per diem or reimbursement for actual costs.	\$188.02	\$188.00
115	4/22/2012	Upper Crust	Boston	MA	Meals for unknown number of individuals, possibly 4 - This should be per diem or reimbursement for actual costs.	\$121.00	\$121.00
116	4/22/2012	Avila Restaurant	Boston	MA	Meals for 7 - This should be per diem or reimbursement for actual costs.	\$324.76	\$324.76
117	4/23/2012	Boston Park Plaza F&B	Boston	MA	Meals for 4 - This should be per diem or reimbursement for actual costs.	\$104.00	\$104.00
118	4/24/2012	Boston Park Plaza HTL	Boston	MA	Board Member; 4 nights, \$73.78 food - This should be per diem or reimbursement for actual costs.	\$939.02	\$73.78

**Superintendent  
Credit Card Expenditures That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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119	4/24/2012	Boston Park Plaza HTL	Boston	MA	Board member; 4 nights, \$57.36 food - This should be per diem or reimbursement for actual costs.	\$922.60	\$57.36
120	4/29/2012	Benny's Prime Chophouse	Chicago	IL	Meals for 8 - This should be per diem or reimbursement for actual costs.	\$371.00	\$371.00
121	5/3/2012	Hilton Hotels	Chicago	IL	4 nights, \$228 parking, \$81.78 food This should be per diem or reimbursement for actual costs. (International Readers Association)	\$773.07	\$81.78
122	5/16/2012	Moyer Restaurant	Manchester	OH	Retirement lunch	\$295.24	\$295.24
	<b>Total</b>					<b>\$55,682.72</b>	<b>\$33,823.70</b>

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate Approval
1	8/16/2007	Injoy.com	Online	GA		\$42.00	\$42.00
2	8/21/2007	Holiday Inn	Frankfort	KY		\$76.80	\$76.80
3	9/8/2007	Radisson Plaza	Lexington	KY	Parking	\$20.00	\$20.00
4	9/16/2007	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$134.64	\$134.64
5	9/20/2007	Pizza Hut	Harlan	KY	Restaurant	\$42.78	\$42.78
6	9/21/2007	Huddle House	Harlan	KY		\$44.00	\$44.00
7	9/21/2007	Kilberns	Lexington	KY		\$186.00	\$186.00
8	9/22/2007	Holiday Inns	Harlan	KY	Hotel	\$71.66	\$71.66
9	9/22/2007	Holiday Inns	Harlan	KY	Hotel	\$71.66	\$71.66
10	9/25/2007	Malone's	Lexington	KY	Restaurant	\$123.69	\$123.69
11	9/30/2007	Stoney River	Louisville	KY		\$48.09	\$48.09
12	10/10/2007	Malone's	Lexington	KY	Restaurant	\$131.75	\$131.75
13	10/11/2007	DeSha's	Maysville	KY		\$158.95	\$158.95
14	11/21/2007	Injoy.com	Online	GA		\$42.00	\$42.00
15	12/9/2007	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$142.43	\$142.43
16	12/12/2007	DeSha's	Maysville	KY	Restaurant	\$1,047.75	\$1,047.75
17	12/21/2007	DeSha's	Maysville	KY	Restaurant	\$98.36	\$98.36
18	12/27/2007	Natl Sch Public Relati	Rockville	MD		\$550.00	\$550.00
19	1/23/2008	Dell				\$833.15	\$833.15
20	1/23/2008	E-Academy Inc.				\$67.05	\$67.05
21	1/26/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$165.43	\$165.43
22	1/28/2008	Discount Mugs				\$71.68	\$71.68
23	1/28/2008	Applebee's	Maysville	KY	Restaurant	\$96.83	\$96.83
24	2/20/2008	Injoy.com	Online			\$42.00	\$42.00
25	2/25/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43	\$144.43
26	2/28/2008	Doubletree Suites	Lexington	KY	Hotel	\$99.81	\$99.81
27	3/5/2008	Joseph Beth Bookseller	Lexington	KY		\$28.62	\$28.62
28	3/10/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
29	3/23/2008	Hyatt	Lexington	KY	Hotel	\$1,180.74	\$1,180.74
30	3/26/2008	Marriott	Louisville	KY		\$52.10	\$52.10
31	3/26/2008	Malone's	Lexington	KY	Restaurant	\$1,607.70	\$1,607.70
32	4/8/2008	DeSha's	Maysville	KY	Restaurant	\$69.00	\$69.00
33	4/10/2008	Loews Hotels	Orlando	FL	Hotel	\$6.50	\$6.50
34	4/10/2008	Syplicity Corp				\$100.00	\$100.00
35	4/27/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43	\$144.43
36	5/1/2008	Office Depot	Frankfort	KY	Supplies	\$39.98	\$39.98
37	5/5/2008	Delta				\$518.00	\$518.00
38	5/5/2008	Limestone Travel				\$50.00	\$50.00
39	5/22/2008	Moyer Restaurant	Manchester	OH		\$524.32	\$524.32

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate Approval</b>
40	5/26/2008	Mi Camino Real	Maysville	KY	Restaurant	\$39.65	\$39.65
41	6/2/2008	Marriott- Cincinnati/Covington	Cincinnati	OH		\$144.43	\$144.43
42	6/4/2008	Injoy.com	Online			\$45.00	\$45.00
43	6/5/2008	Radisson Plaza	Lexington	KY		\$149.30	\$149.30
44	7/7/2008	Mi Camino Real	Maysville	KY	Restaurant	\$226.00	\$226.00
45	7/12/2008	Waterfront	Covington	KY	Restaurant	\$78.00	\$78.00
46	7/14/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$505.29	\$505.29
47	7/16/2008	J. Alexanders	Louisville	KY		\$42.00	\$42.00
48	7/17/2008	Ruth's Chris	Louisville	KY		\$1,032.00	\$1,032.00
49	7/18/2008	PF Changs	Louisville	KY	Restaurant	\$42.50	\$42.50
50	7/19/2008	Galt House Hotel	Louisville	KY		\$240.02	\$240.02
51	7/19/2008	Galt House Hotel	Louisville	KY	Hotel	\$230.02	\$230.02
52	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$302.36	\$302.36
53	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$258.15	\$258.15
54	7/31/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14	\$109.14
55	8/1/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14	\$109.14
56	8/10/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$144.43	\$144.43
57	8/13/2008	Doubletree Suites	Lexington	KY		\$99.81	\$99.81
58	8/20/2008	Injoy.com	Online			\$45.00	\$45.00
59	8/20/2008	Waterfront Associates	Covington	KY	Restaurant	\$208.00	\$208.00
60	9/16/2008	DeSha's	Maysville	KY	Restaurant	\$411.00	\$411.00
61	9/22/2008	Applebee's	Maysville	KY	Restaurant	\$223.45	\$223.45
62	9/26/2008	EZO Goten USA	Nashville	TN	Restaurant	\$131.00	\$131.00
63	9/27/2008	The Crown Plaza	Lexington	KY	Hotel	\$112.29	\$112.29
64	9/29/2008	Hilton Hotels	Nashville	TN		\$117.41	\$117.41
65	9/29/2008	Hilton Hotels	Nashville	TN	Restaurant	\$88.08	\$88.08
66	10/13/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$341.16	\$341.16
67	10/14/2008	Shoney's	Louisville	KY	Restaurant	\$65.08	\$65.08
68	10/15/2008	Rafferty's	Lexington	KY	Restaurant	\$136.24	\$136.24
69	10/16/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$136.87	\$136.87
70	10/16/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$102.86	\$102.86
71	10/20/2008	Executive Inn Hotel	Louisville	KY	Hotel	\$102.36	\$102.36
72	10/21/2008	US Airways				\$135.00	\$135.00
73	11/13/2008	Kentucky Child Now				\$90.00	\$90.00
74	11/17/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$341.44	\$341.44
75	11/22/2008	Maximum Impact				\$45.00	\$45.00
76	11/22/2008	Lexington Downtown Hotel	Lexington	KY	Hotel	\$113.21	\$113.21
77	12/1/2008	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$335.44	\$335.44
78	12/11/2008	Jeff Ruby's	Louisville	KY		\$114.64	\$114.64



**Superintendent  
Credit Card Expenditures With Inadequate Approval  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate Approval</b>
79	12/21/2008	Hampton Inn	Hazard	KY	Hotel	\$109.14	\$109.14
80	1/4/2009	Marriott- Cincinnati/Covington	Covington	KY	Hotel	\$152.22	\$152.22
81	1/31/2009	Jeff Ruby's	Louisville	KY	Restaurant	\$728.00	\$728.00
82	2/8/2009	Marriott- Cincinnati/Covington	Covington	KY	Parking	\$22.00	\$22.00
83	2/13/2009	Maximum Impact				\$45.00	\$45.00
84	2/16/2009	Marriott- Cincinnati/Covington	Covington	KY	Restaurant	\$140.93	\$140.93
85	2/27/2009	Budget Truck Rental	Maysville	KY		\$100.03	\$100.03
86	3/10/2009	The Crown Plaza	Lexington	KY	Hotel	\$111.15	\$111.15
87	4/2/2009	Delta				\$40.00	\$40.00
88	4/2/2009	Delta				\$40.00	\$40.00
89	4/2/2009	Delta				\$40.00	\$40.00
90	4/2/2009	Courtyard by Marriott	Erlanger	KY	Hotel	\$165.84	\$165.84
91	4/2/2009	Courtyard by Marriott	Erlanger	KY	Hotel	\$165.84	\$165.84
92	4/12/2009	Marriott- Cincinnati/Covington	Cincinnati	OH		\$22.00	\$22.00
93	4/12/2009	FedEx				\$45.75	\$45.75
94	4/12/2009	FedEx				\$60.60	\$60.60
95	4/21/2009	FedEx				\$25.80	\$25.80
96	4/24/2009	Big Boy	Maysville	KY	Restaurant	\$110.00	\$110.00
97	5/6/2009	Seminars National Padgett				\$179.00	\$179.00
98	6/6/2009	Holiday Inn	Bowling Green	KY	Hotel	\$215.50	\$215.50
99	6/8/2009	Marriott	Louisville	KY	Hotel	\$133.11	\$133.11
100	6/11/2009	Office Max	Lexington	KY	Supplies	\$67.28	\$67.28
101	6/20/2009	Galt House Hotel	Louisville	KY	Hotel	\$412.74	\$412.74
102	8/14/2009	Maximum Impact	Online		Supplies	\$45.00	\$45.00
103	11/11/2009	Maximum Impact	Online		Supplies	\$45.00	\$45.00
104	12/7/2009	Jeff Ruby's	Louisville	KY	Restaurant	\$168.00	\$168.00
105	12/9/2009	Fleming Somerset	Flemingsburg			\$41.00	\$41.00
106	12/15/2009	Marriott	Louisville	KY	Hotel	\$113.86	\$113.86
107	1/22/2010	Chevron	Lexington	KY	Fuel	\$62.35	\$62.35
108	2/11/2010	Hyatt	Lexington	KY		\$319.84	\$319.84
109	2/11/2010	Hyatt	Lexington	KY		\$319.84	\$319.84
110	2/11/2010	Maximum Impact				\$45.00	\$45.00
111	2/25/2010	Jim's Seafood	Frankfort	KY		\$68.00	\$68.00
112	2/25/2010	Marriott	Lexington	KY	Hotel/Food	\$49.00	\$49.00
113	3/2/2010	Office Depot	Lexington	KY	Supplies	\$42.97	\$42.97
114	3/12/2010	KASA General Acct				\$150.00	\$150.00
115	3/22/2010	Hyatt	Lexington	KY	Hotel/Food	\$793.76	\$793.76
116	4/1/2010	Westin Hotels	Chicago	IL	Hotel	\$229.65	\$229.65
117	4/1/2010	Westin Hotels	Chicago	IL	Hotel	\$229.65	\$229.65

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
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	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate Approval
118	4/1/2010	Westin Hotels	Chicago	IL	Hotel	\$229.65	\$229.65
119	4/1/2010	Westin Hotels	Chicago	IL	Hotel	\$229.65	\$229.65
120	4/1/2010	Westin Hotels	Chicago	IL	Hotel	\$229.65	\$229.65
121	4/2/2010	Barr Marketing		GA	Supplies	\$31.34	\$31.34
122	4/5/2010	American	Online		Air travel/fees	\$469.70	\$469.70
123	4/6/2010	COA Airline Taxes & Fees			Air travel/fees	\$9.00	\$9.00
124	4/7/2010	Wal Mart	Maysville	KY	Supplies	\$70.92	\$70.92
125	4/8/2010	Hugo's Frog Bar	Chicago	IL	Restaurant	\$476.00	\$476.00
126	4/8/2010	Pilot	Hebron	IN	Fuel	\$69.35	\$69.35
127	4/9/2010	Westin Hotels	Chicago	IL	Hotel	\$918.60	\$918.60
128	4/9/2010	Giordan's	Chicago	IL	Restaurant	\$170.00	\$170.00
129	4/10/2010	Keefer's	Chicago	IL	Restaurant	\$630.00	\$630.00
130	4/11/2010	The Signature Room	Chicago	IL	Restaurant	\$515.00	\$515.00
131	4/11/2010	Crowne Plaza	Louisville	KY	Hotel/Food	\$144.31	\$144.31
132	4/12/2010	Crowne Plaza	Louisville	KY		\$43.85	\$43.85
133	4/13/2010	Westin Hotels	Chicago	IL	Hotel/Food	\$1,062.95	\$1,062.95
134	4/14/2010	Westin Hotels	Chicago	IL	Hotel/Food	\$352.18	\$352.18
135	4/14/2010	Westin Hotels	Chicago	IL	Hotel/Food	\$918.60	\$918.60
136	4/14/2010	Westin Hotels	Chicago	IL		\$975.03	\$975.03
137	4/16/2010	Hard Rock Hotel	Chicago	IL		\$390.05	\$390.05
138	4/16/2010	Westin Hotels	Chicago	IL		\$200.00	\$200.00
139	5/11/2010	Maximum Impact				\$45.00	\$45.00
140	5/27/2010	Moyer Restaurant	Manchester	OH	Restaurant	\$497.00	\$497.00
141	5/31/2010	Marriott	Louisville	KY		\$291.54	\$291.54
142	6/20/2010	Meijer	Richmond	KY		\$50.01	\$50.01
143	6/20/2010	Marriott	Louisville	KY	Hotel	\$136.56	\$136.56
144	7/12/2010	Rosenberry Rooms				\$39.90	\$39.90
145	7/13/2010	DeSha's	Maysville	KY		\$280.31	\$280.31
146	7/22/2010	Jeff Ruby's	Louisville	KY	Restaurant	\$471.00	\$471.00
147	7/22/2010	Ruth's Chris	Louisville	KY	Restaurant	\$874.00	\$874.00
148	7/24/2010	Jeff Ruby's	Louisville	KY	Restaurant	\$298.00	\$298.00
149	7/25/2010	Galt House Hotel	Louisville	KY	Hotel	\$549.86	\$549.86
150	8/5/2010	McCormick & Schmick's	Cincinnati	OH	Restaurant	\$503.00	\$503.00
151	8/11/2010	Maximum Impact	Online			\$45.00	\$45.00
152	8/30/2010	Hilton	Lexington	KY	Hotel	\$223.22	\$223.22
153	9/5/2010	Jeff Ruby's	Louisville	KY	Restaurant	\$118.00	\$118.00
154	9/6/2010	Marriott	Louisville	KY	Hotel/Food	\$201.77	\$201.77
155	9/8/2010	Outback	Richmond	KY	Restaurant	\$89.00	\$89.00
156	9/9/2010	Main Street Café	Berea	KY	Restaurant	\$47.00	\$47.00

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
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	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate Approval
157	9/9/2010	Hotels.Com	Online		Hotel	\$120.24	\$120.24
158	9/9/2010	Kentucky Dam Village SRP				\$67.55	\$67.55
159	10/15/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$92.00	\$92.00
160	10/17/2010	J Alexander's	Louisville	KY		\$59.00	\$59.00
161	10/18/2010	Ruth's Chris	Louisville	KY	Restaurant	\$156.00	\$156.00
162	10/19/2010	PF Changs	Louisville	KY		\$42.00	\$42.00
163	10/29/2010	Ideas Unlimited				\$398.00	\$398.00
164	11/12/2010	Maximum Impact			Supplies	\$45.00	\$45.00
165	11/20/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$145.00	\$145.00
166	11/20/2010	Ashland Plaza Hotel	Ashland	KY	Hotel	\$92.14	\$92.14
167	12/3/2010	Green Mountain Coffee	Online		Supplies	\$69.50	\$69.50
168	12/4/2010	Waterfront Associates (Jeff Ruby's)	Covington	KY	Restaurant	\$310.00	\$310.00
169	12/6/2010	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$421.80	\$421.80
170	1/1/2011	Waterfront Associates (Jeff Ruby's)	Covington	KY	Restaurant	\$134.00	\$134.00
171	1/3/2011	Marriott- Cincinnati/Covington	Covington	KY	Hotel/Food	\$353.99	\$353.99
172	1/17/2011	DeSha's	Maysville	KY		\$26.66	\$26.66
173	2/3/2011	Salyersville DK #1	Salyersville	KY		\$85.00	\$85.00
174	2/4/2011	Ruth's Chris	Louisville	KY	Restaurant	\$765.00	\$765.00
175	2/6/2011	Z's Fusion	Louisville	KY	Restaurant	\$320.00	\$320.00
176	2/6/2011	Z's Fusion	Louisville	KY	Restaurant	\$317.00	\$317.00
177	2/7/2011	Galt House Hotel	Louisville	KY	Food/Parking	\$209.28	\$209.28
178	2/10/2011	Gasoline Alley	Maysville	KY	Fuel	\$60.02	\$60.02
179	2/24/2011	The John Maxwell Co		GA		\$45.00	\$45.00
180	2/24/2011	Jim's Seafood	Frankfort	KY		\$54.00	\$54.00
181	3/18/2011	Malone's/Harry's	Lexington	KY	Restaurant	\$55.00	\$55.00
182	3/21/2011	Hyatt	Lexington	KY	Hotel/Food	\$1,307.87	\$1,307.87
183	3/30/2011	Delta	Online		Air Travel/Fees	\$518.60	\$518.60
184	4/2/2011	Malone's/Harry's	Lexington	KY	Restaurant	\$186.00	\$186.00
185	4/6/2011	Westin	San Francisco	CA		\$224.20	\$224.20
186	4/11/2011	Rutherford Grill	Rutherford	CA	Restaurant	\$177.45	\$177.45
187	4/13/2011	Westin	San Francisco	CA	Hotel	\$1,121.00	\$1,121.00
188	4/13/2011	Westin	San Francisco	CA	Hotel	\$1,136.00	\$1,136.00
189	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,262.84	\$1,262.84
190	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,137.99	\$1,137.99
191	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,203.23	\$1,203.23
192	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,483.00	\$1,483.00
193	4/14/2011	Hotwire	Online		Hotel	\$59.39	\$59.39

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate Approval</b>
194	4/20/2011	Super shuttle	Washington	DC	Taxi/Shuttle	\$35.60	\$35.60
195	4/25/2011	Gaylord Opryland Restaurant	Nashville	TN	Restaurant	\$53.89	\$53.89
196	5/3/2011	Milano Cucina	Aberdeen	OH	Restaurant	\$231.00	\$231.00
197	5/10/2011	The John Maxwell Co		GA	Supplies	\$45.00	\$45.00
198	5/27/2011	Moyer Restaurant	Manchester	OH	Restaurant	\$174.00	\$174.00
199	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$107.36	\$107.36
200	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
201	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
202	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
203	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
204	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
205	6/18/2011	GRE*GMCR/KEURIG	Online		Supplies	\$219.78	\$219.78
206	6/28/2011	GODADDY.COM	Online		Other Tech	\$127.47	\$127.47
207	8/2/2011	Tractor Supply	Maysville	KY		\$36.77	\$36.77
208	8/10/2011	The John Maxwell Co	Online		Supplies	\$45.00	\$45.00
209	8/23/2011	Apple iTunes Store	Online			\$1.05	\$1.05
210	8/24/2011	Collablearn	Online			\$298.00	\$298.00
211	9/28/2011	Marriott	Louisville	KY		\$25.00	\$25.00
212	9/29/2011	Marriott	Louisville	KY	Hotel	\$25.00	\$25.00
213	10/15/2011	Amazon.com	Online			\$23.34	\$23.34
214	11/17/2011	Subway	Berea	KY	Restaurant	\$142.69	\$142.69
215	12/8/2011	Marriott	Louisville	KY	Hotel	\$25.00	\$25.00
216	12/10/2011	Jeff Ruby's	Louisville	KY	Restaurant	\$87.98	\$87.98
217	12/11/2011	Marriott	Louisville	KY	Hotel/Food	\$277.87	\$277.87
218	12/11/2011	Marriott	Louisville	KY	Hotel/Food	\$344.88	\$344.88
219	12/11/2011	Marriott	Louisville	KY	hotel	\$261.54	\$261.54
220	12/12/2011	Marriott	Louisville	KY	Hotel	\$316.54	\$316.54
221	2/5/2012	Delta	Online		Air Travel/Fees	\$60.00	\$60.00
222	2/5/2012	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
223	2/6/2012	Hilton McClelans Bar	Washington	DC	Restaurant	\$80.00	\$80.00
224	2/7/2012	FOGO De Chao	Washington	DC	Restaurant	\$157.06	\$157.06
225	2/8/2012	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
226	2/8/2012	Cincinnati Airport	Online		Air Travel/Fees	\$45.00	\$45.00
227	2/8/2012	Delta	Online		Air Travel/Fees	\$60.00	\$60.00
228	2/26/2012	Office Depot	Louisville	KY	Supplies	\$53.26	\$53.26
229	4/11/2012	United	Online		Air Travel/Fees	\$85.00	\$85.00

**Superintendent  
Credit Card Expenditures With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate Approval</b>
230	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
231	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
232	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
233	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
234	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$119.83	\$119.83
235	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$119.83	\$119.83
236	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
237	4/15/2012	Cincinnati Airport	Erlanger	KY	Air Travel/Fees	\$62.00	\$62.00
238	4/15/2012	United	Online		Air Travel/Fees	\$85.00	\$85.00
239	4/19/2012	Maggiano's	Boston	MA	Restaurant	\$186.00	\$186.00
240	4/20/2012	Skipjacks	Boston	MA	Restaurant	\$158.00	\$158.00
241	4/20/2012	Back Bay Social Club	Boston	MA	Restaurant	\$188.02	\$188.02
242	4/22/2012	Upper Crust	Boston	MA	Restaurant	\$121.00	\$121.00
243	4/22/2012	Avila Restaurant	Boston	MA	Restaurant	\$324.76	\$324.76
244	4/23/2012	Boston Park Plaza F&B	Boston	MA	Restaurant	\$7.49	\$7.49
245	4/23/2012	Boston Park Plaza F&B	Boston	MA	Restaurant	\$104.00	\$104.00
246	5/9/2012	DECOPAC	Anoka	MN	Supplies	\$1,100.26	\$1,100.26
247	5/16/2012	Moyer Restaurant	Manchester	OH	Restaurant	\$295.24	\$295.24
248	6/1/2012	DECOPAC	Anoka	MN	Supplies	\$218.90	\$218.90
		<b>Total</b>				<b>\$56,834.47</b>	<b>\$56,834.47</b>

# Superintendent

# Appendix 1

## Credit Card Expenditures With Inadequate or No Supporting Documentation

July 1, 2007 – June 30, 2012

Note: A blank in the table indicates information was not available.

	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate or No Supporting Documentation
1	7/12/2007	O' Charley's	Elizabethtown	KY		\$47.00	\$47.00
2	7/14/2007	Marriott	Lexington	KY		\$19.00	\$19.00
3	7/15/2007	Marriott	Lexington	KY		\$119.09	\$119.09
4	7/15/2007	Marriott	Lexington	KY		\$203.02	\$203.02
5	7/16/2007	Marriott	Lexington	KY		\$422.26	\$422.26
6	7/19/2007	Jeff Ruby's	Louisville	KY		\$502.00	\$502.00
7	7/21/2007	Galt House Hotel	Louisville	KY		\$266.22	\$266.22
8	7/21/2007	Galt House Hotel	Louisville	KY		\$283.81	\$283.81
9	7/21/2007	Galt House Hotel	Louisville	KY		\$294.22	\$294.22
10	7/22/2007	Doubletree Suites	Lexington	KY		\$95.27	\$95.27
11	7/29/2007	Marriott	Louisville	KY		\$117.76	\$117.76
12	8/13/2007	Seminars National Padgett-Kansas		KS		\$249.00	\$249.00
13	8/16/2007	Doubletree Suites	Lexington	KY		\$95.27	\$95.27
14	8/16/2007	Injoy.com	Online	GA		\$42.00	\$42.00
15	8/21/2007	Holiday Inn	Frankfort	KY		\$76.80	\$76.80
16	9/5/2007	Marriott	Louisville	KY		\$21.00	\$21.00
17	9/19/2007	KFC	Harlan	KY		\$85.00	\$85.00
18	9/20/2007	FTD Henson Florist	Harlan	KY		\$106.00	\$106.00
19	9/20/2007	Doubletree Suites	Lexington	KY		\$95.27	\$95.27
20	9/20/2007	Pizza Hut	Harlan	KY	Restaurant	\$42.78	\$42.78
21	9/25/2007	Jenny Wiley SRP	Prestonsburg	KY		\$98.23	\$98.23
22	9/30/2007	Stoney River	Louisville	KY		\$48.09	\$48.09
23	10/3/2007	Galt House Hotel	Louisville	KY		\$73.72	\$73.72
24	10/11/2007	DeSha's	Maysville	KY		\$158.95	\$158.95
25	10/19/2007	Ordway Sign		IL		\$269.90	\$269.90
26	10/22/2007	Hilton Hotels	Nashville	TN		\$970.46	\$970.46
27	10/31/2007	Red Lobster	Florence	KY		\$43.00	\$43.00
28	11/1/2007	Ruth's Chris	Louisville	KY	Restaurant	\$933.00	\$933.00
29	11/1/2007	Galt House Hotel	Louisville	KY		\$157.10	\$157.10
30	11/2/2007	Doubletree Suites	Lexington	KY		\$233.49	\$233.49
31	11/2/2007	Rafferty's	Louisville	KY	Restaurant	\$29.00	\$29.00
32	11/3/2007	Marriott Hotels	Hebron	KY		\$223.46	\$223.46
33	11/3/2007	Galt House Hotel	Louisville	KY		\$241.02	\$241.02
34	11/3/2007	Galt House Hotel	Louisville	KY		\$32.00	\$32.00
35	11/5/2007	Jim's Seafood	Frankfort	KY	Restaurant	\$27.75	\$27.75
36	11/8/2007	Texas Roadhouse	Owensboro	KY		\$17.81	\$17.81
37	11/9/2007	Executive Inn	Owensboro	KY	Hotel/Food	\$269.85	\$66.39
38	11/10/2007	Doubletree Suites	Lexington	KY		\$99.81	\$99.81

**Superintendent**  
**Credit Card Expenditures With Inadequate or No Supporting Documentation**  
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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
39	11/10/2007	Kroger	Maysville	KY		\$48.72	\$48.72
40	11/15/2007	Doubletree Suites	Lexington	KY		\$114.54	\$114.54
41	11/19/2007	KHSAA	Lexington	KY		\$933.00	\$933.00
42	11/21/2007	Injoy.com	Online	GA		\$42.00	\$42.00
43	11/22/2007	Marriott-Cincinnati/Covington	Cincinnati	OH		\$174.43	\$174.43
44	12/2/2007	Marriott	Lexington	KY		\$334.89	\$334.89
45	12/6/2007	Marriott	Lincolnshire	IL		\$40.00	\$40.00
46	12/6/2007	Marriott	Lincolnshire	IL		\$14.50	\$14.50
47	12/20/2007	Big Boy	Maysville	KY	Restaurant	\$132.24	\$132.24
48	12/21/2007	Doubletree Suites	Lexington	KY		\$99.81	\$99.81
49	12/21/2007	DeSha's	Maysville	KY	Restaurant	\$98.36	\$98.36
50	12/27/2007	Natl Sch Public Relati	Rockville	MD		\$550.00	\$550.00
51	12/30/2007	Marriott-Cincinnati/Covington	Covington	KY	Hotel	\$139.22	\$16.79
52	1/16/2008	Hard Rock Café	Louisville	KY	Restaurant	\$43.88	\$43.88
53	1/17/2008	Hilton Hotels - Seelbach	Louisville	KY		\$545.76	\$545.76
54	1/17/2008	Hilton Hotels - Seelbach	Louisville	KY	Hotel/Food	\$709.57	\$153.86
55	1/17/2008	Hilton Hotels	Louisville	KY	Hotel/Food	\$545.47	\$41.71
56	1/22/2008	AT&T	Maysville	KY		\$458.98	\$458.98
57	1/23/2008	Dell				\$833.15	\$833.15
58	1/23/2008	E-Academy Inc.				\$67.05	\$67.05
59	1/26/2008	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$165.43	\$21.00
60	1/28/2008	Discount Mugs				\$71.68	\$71.68
61	1/29/2008	USAirways				\$493.00	\$493.00
62	1/29/2008	Limeston Travel				\$50.00	\$50.00
63	1/30/2008	NSBA				\$570.00	\$570.00
64	2/6/2008	Discount Mugs	Online	FL	Supplies	\$61.60	\$61.60
65	2/7/2008	Marriott	Washington	DC		\$1,005.10	\$1,005.10
66	2/20/2008	Injoy.com	Online			\$42.00	\$42.00
67	2/21/2008	Jeff Ruby's	Louisville	KY	Restaurant	\$605.00	\$605.00
68	2/22/2008	Brownings- Park Place	Louisville	KY		\$72.95	\$72.95
69	2/23/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$244.20	\$27.98
70	2/23/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$244.98	\$18.76
71	2/23/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$334.22	\$86.00
72	2/25/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$426.35	\$87.02
73	2/25/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$350.94	\$26.61
74	2/25/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$532.19	\$192.86
75	2/27/2008	Marriott	Lexington	KY		\$191.77	\$191.77

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	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate or No Supporting Documentation
76	2/27/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
77	2/27/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
78	2/27/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
79	2/27/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
80	3/5/2008	Joseph Beth Bookseller	Lexington	KY		\$28.62	\$28.62
81	3/6/2008	The Brown Hotel	Louisville	KY	Hotel	\$155.27	\$155.27
82	3/8/2008	Marriott	Louisville	KY		\$297.88	\$297.88
83	3/10/2008	Hyatt	Lexington	KY		\$123.61	\$123.61
84	3/23/2008	Hyatt	Lexington	KY	Hotel	\$1,180.74	\$1,180.74
85	3/28/2008	French Quarter Inn	Maysville	KY		\$89.55	\$89.55
86	3/29/2008	Moonfish	Orlando	FL		\$386.10	\$386.10
87	3/30/2008	Bice Ristorante	Orlando	FL		\$406.00	\$406.00
88	3/31/2008	Charley's Steakhose	Orlando	FL		\$505.00	\$505.00
89	3/31/2008	Charley's Steakhose	Orlando	FL		\$15.82	\$15.82
90	4/2/2008	Loews Hotels	Orlando	FL		\$1,256.61	\$1,256.61
91	4/2/2008	Loews Hotels	Orlando	FL		\$1,081.00	\$1,081.00
92	4/2/2008	Loews Hotels	Orlando	FL		\$1,076.26	\$1,076.26
93	4/2/2008	Loews Hotels	Orlando	FL		\$1,065.99	\$1,065.99
94	4/2/2008	Loews Hotels	Orlando	FL		\$1,023.46	\$1,023.46
95	4/2/2008	Loews Hotels	Orlando	FL		\$976.64	\$976.64
96	4/2/2008	Loews Hotels	Orlando	FL		\$777.08	\$777.08
97	4/2/2008	Loews Hotels	Orlando	FL		\$204.00	\$204.00
98	4/2/2008	Loews Hotels	Orlando	FL		\$13.00	\$13.00
99	4/2/2008	Loews Hotels	Orlando	FL		\$7.00	\$7.00
100	4/6/2008	Marriott-Cincinnati/Covington	Cincinnati	OH		\$144.43	\$144.43
101	4/8/2008	DeSha's	Maysville	KY	Restaurant	\$69.00	\$69.00
102	4/10/2008	Loews Hotels	Orlando	FL	Hotel	\$6.50	\$6.50
103	4/10/2008	Syplicity Corp				\$100.00	\$100.00
104	4/13/2008	Hilton Hotels	Nashville	TN	Hotel/Food	\$841.71	\$35.67
105	4/29/2008	Jeff Ruby's	Louisville	KY		\$196.00	\$196.00
106	5/1/2008	Marriott	Louisville	KY	Hotel/Food	\$311.23	\$17.35
107	5/2/2008	Marriott	Louisville	KY	Hotel/Food	\$685.76	\$21.00
108	5/5/2008	Delta				\$518.00	\$518.00
109	5/5/2008	Limestone Travel				\$50.00	\$50.00
110	5/22/2008	Moyer Restaurant	Manchester	OH		\$524.32	\$524.32
111	5/26/2008	Mi Camino Real	Maysville	KY	Restaurant	\$39.65	\$39.65
112	6/2/2008	Marriott-Cincinnati/Covington	Cincinnati	OH		\$144.43	\$144.43
113	6/3/2008	Hampton Inn	Maysville	KY		\$93.71	\$93.71



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114	6/3/2008	Hampton Inn	Maysville	KY	Hotel	\$93.71	\$93.71
115	6/4/2008	Injoy.com	Online			\$45.00	\$45.00
116	6/5/2008	Radisson Plaza	Lexington	KY		\$149.30	\$149.30
117	7/7/2008	Mi Camino Real	Maysville	KY	Restaurant	\$226.00	\$226.00
118	7/14/2008	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$505.29	\$72.00
119	7/16/2008	J. Alexanders	Louisville	KY		\$42.00	\$42.00
120	7/17/2008	Ruth's Chris	Louisville	KY		\$1,032.00	\$1,032.00
121	7/19/2008	Galt House Hotel	Louisville	KY		\$240.02	\$240.02
122	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$302.36	\$36.34
123	7/19/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$258.15	\$28.13
124	8/13/2008	Doubletree Suites	Lexington	KY		\$99.81	\$99.81
125	8/20/2008	Injoy.com	Online			\$45.00	\$45.00
126	8/21/2008	Buc Di Beppo	Indianapolis	IN	Restaurant	\$111.00	\$111.00
127	8/22/2008	Canterbury Hotel	Indianapolis	IN	Hotel/Food	\$848.52	\$94.00
128	8/26/2008	USAirways	Online		Air travel/fees	\$442.00	\$442.00
129	8/26/2008	USAirways	Online		Air travel/fees	\$442.00	\$442.00
130	8/26/2008	USAirways	Online		Air travel/fees	\$442.00	\$442.00
131	8/26/2008	USAirways	Online		Air travel/fees	\$442.00	\$442.00
132	8/26/2008	USAirways	Online		Air travel/fees	\$442.00	\$442.00
133	8/26/2008	Southwest	Online		Air travel/fees	\$459.00	\$459.00
134	8/26/2008	Southwest	Online		Air travel/fees	\$459.00	\$459.00
135	8/26/2008	Southwest	Online		Air travel/fees	\$459.00	\$459.00
136	8/26/2008	Southwest	Online		Air travel/fees	\$459.00	\$459.00
137	8/26/2008	Southwest	Online		Air travel/fees	\$459.00	\$459.00
138	8/26/2008	Limestone Travel		KY		\$250.00	\$250.00
139	9/5/2008	Shaker Village				\$72.80	\$72.80
140	9/9/2008	KYSBA				\$160.00	\$160.00
141	9/10/2008	Little America F&B	Salt Lake City	UT		\$78.22	\$78.22
142	9/11/2008	Christophers Seafood	Salt Lake City	UT		\$197.38	\$197.38
143	9/12/2008	Hotels.com	Online		Hotel	\$1,020.20	\$1,020.20
144	9/12/2008	Little America F&B	Salt Lake City	UT		\$66.46	\$66.46

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	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate or No Supporting Documentation
145	9/12/2008	Fleming's	Salt Lake City	UT		\$338.30	\$338.30
146	9/22/2008	Applebees	Maysville	KY	Restaurant	\$223.45	\$223.45
147	9/29/2008	Hilton Hotels	Nashville	TN		\$117.41	\$117.41
148	9/29/2008	Hilton Hotels	Nashville	TN	Restaurant	\$88.08	\$40.00
149	10/3/2008	Luggage Online	Online			\$202.26	\$202.26
150	10/7/2008	Galt House Hotel	Louisville	KY		\$289.64	\$289.64
151	10/7/2008	Galt House Hotel	Louisville	KY		\$231.52	\$231.52
152	10/7/2008	Galt House Hotel	Louisville	KY		\$24.00	\$24.00
153	10/9/2008	Cincinnati Airport	Cincinnati	OH		\$39.00	\$39.00
154	10/10/2008	USAirways	Online		Air travel/fees	\$545.00	\$545.00
155	10/10/2008	USAirways	Online		Air travel/fees	\$447.00	\$447.00
156	10/10/2008	USAirways	Online		Air travel/fees	\$447.00	\$447.00
157	10/10/2008	USAirways	Online		Air travel/fees	\$447.00	\$447.00
158	10/10/2008	USAirways	Online		Air travel/fees	\$447.00	\$447.00
159	10/10/2008	USAirways	Online		Air travel/fees	\$447.00	\$447.00
160	10/10/2008	Limestone Travel				\$300.00	\$300.00
161	10/15/2008	Rafferty's	Lexington	KY	Restaurant	\$136.24	\$136.24
162	10/21/2008	Hilton Hotels	Greenville	NC		\$163.37	\$163.37
163	10/21/2008	USAirways				\$135.00	\$135.00
164	10/21/2008	Finelli's Café	Greenville	NC	Restaurant	\$308.34	\$308.34
165	10/22/2008	Hilton Hotels	Greenville	NC	Hotel	\$268.94	\$268.94
166	10/22/2008	Hilton Hotels	Greenville	NC	Hotel	\$168.37	\$168.37
167	10/22/2008	Hilton Garden Inns	Louisville	KY		\$273.74	\$273.74
168	10/22/2008	USAirways				\$30.00	\$30.00
169	10/22/2008	USAirways				\$75.00	\$75.00
170	10/22/2008	USAirways				\$15.00	\$15.00
171	10/22/2008	RPS of Lexington	Lexington	KY	Insurance?	\$60.00	\$60.00
172	10/30/2008	Pasquales Restaurant	Maysville	KY		\$47.62	\$47.62
173	11/1/2008	Doubletree Suites	Lexington	KY	Hotel/Food	\$324.58	\$10.00
174	11/3/2008	Agent Fee			Fee	\$29.00	\$29.00
175	11/3/2008	USAirways				\$688.50	\$688.50
176	11/11/2008	Asian Buffet	Florence	KY	Restaurant	\$29.97	\$29.97
177	11/13/2008	Kentucky Child Now				\$90.00	\$90.00
178	11/14/2008	Sheraton Hotels	Cincinnati	OH		\$383.63	\$383.63

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179	11/14/2008	Amazon.com	Online			\$69.51	\$69.51
180	11/17/2008	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$341.44	\$37.00
181	11/18/2008	AT&T	Maysville	KY		\$269.22	\$269.22
182	11/21/2008	FTD Henson Florist				\$79.50	\$79.50
183	11/22/2008	Maximum Impact				\$45.00	\$45.00
184	11/25/2008	Limestone Travel				\$280.00	\$280.00
185	12/1/2008	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$335.44	\$31.00
186	12/4/2008	La Quinta Inn		OK		\$110.87	\$110.87
187	12/11/2008	Jeff Ruby's	Louisville	KY		\$114.64	\$114.64
188	12/13/2008	Galt House Hotel	Louisville	KY	Hotel/Food	\$468.53	\$18.50
189	12/14/2008	Marriott	Lexington	KY		\$578.36	\$578.36
190	12/14/2008	Marriott	Lexington	KY	Hotel/Food	\$168.43	\$18.00
191	12/23/2008	KHSAA	Lexington	KY	Tickets	\$933.00	\$933.00
192	1/5/2009	American	Online		Air Travel/fees	\$530.40	\$530.40
193	1/5/2009	Kagan Cooperative Learning	Online		Supplies	\$248.60	\$248.60
194	1/5/2009	Travelocity.com	Online			\$6.99	\$6.99
195	1/6/2009	CEC				\$287.00	\$287.00
196	2/4/2009	Hyatt Hotels Grand	Washington	DC		\$779.85	\$779.85
197	2/13/2009	Maximum Impact				\$45.00	\$45.00
198	2/16/2009	Marriott-Cincinnati/Covington	Covington	KY	Restaurant	\$140.93	\$96.93
199	2/20/2009	Marcone Appl Pts CTR	Louisville	KY		\$50.67	\$50.67
200	2/27/2009	Marriott-Cincinnati/Covington	Covington	KY		\$138.21	\$138.21
201	2/27/2009	Marriott-Cincinnati/Covington	Covington	KY		\$112.93	\$112.93
202	2/27/2009	Budget Truck Rental	Maysville	KY		\$100.03	\$100.03
203	3/7/2009	Hyatt Hotels	Louisville	KY		\$434.74	\$434.74
204	3/7/2009	Hyatt Hotels	Louisville	KY		\$425.09	\$425.09
205	3/7/2009	Hyatt Hotels	Louisville	KY		\$384.84	\$384.84
206	3/7/2009	Hyatt Hotels	Louisville	KY		\$368.84	\$368.84
207	3/7/2009	Hyatt Hotels	Louisville	KY		\$140.98	\$140.98
208	3/26/2009	Doubletree Suites	Lexington	KY	Hotel/Food	\$236.10	\$84.00
209	3/27/2009	Lexington Downtown Hotel	Lexington	KY	Hotel	\$130.43	\$130.43
210	3/27/2009	Lexington Downtown Hotel	Lexington	KY	Hotel	\$130.43	\$130.43
211	3/27/2009	Lexington Downtown Hotel	Lexington	KY	Hotel	\$130.43	\$130.43
212	4/2/2009	Delta				\$40.00	\$40.00

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213	4/2/2009	Delta				\$40.00	\$40.00
214	4/2/2009	Delta				\$40.00	\$40.00
215	4/4/2009	The US Grant	San Diego	CA		\$275.78	\$275.78
216	4/5/2009	Cheese Shop	San Diego	CA	Restaurant	\$71.00	\$71.00
217	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
218	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
219	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
220	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
221	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
222	4/7/2009	Delta			Air Travel/fees	\$40.00	\$40.00
223	4/8/2009	The US Grant	San Diego	CA		\$13.70	\$13.70
224	4/8/2009	The US Grant	San Diego	CA		\$26.10	\$26.10
225	4/8/2009	The US Grant	San Diego	CA	Hotel/Food	\$1,631.90	\$230.32
226	4/8/2009	The US Grant	San Diego	CA	Hotel/Food	\$1,517.06	\$148.71
227	4/8/2009	The US Grant	San Diego	CA	Hotel/Food	\$1,358.97	\$4.57
228	4/8/2009	The US Grant	San Diego	CA	Hotel/Food	\$1,655.40	\$301.00
229	4/12/2009	Marriott-Cincinnati/Covington	Cincinnati	OH		\$22.00	\$22.00
230	4/12/2009	Fedex				\$45.75	\$45.75
231	4/12/2009	Fedex				\$60.60	\$60.60
232	4/21/2009	Fedex				\$25.80	\$25.80
233	4/23/2009	Holiday Inn Express	Elizabethtown	KY	Hotel	\$119.88	\$119.88
234	5/6/2009	Seminars National Padgett				\$179.00	\$179.00
235	6/4/2009	Holiday Inn	Bowling Green	KY		\$107.75	\$107.75
236	6/19/2009	Hampton Inn	Brooks	KY		\$297.51	\$297.51
237	7/2/2009	Canton College Association	Canton	NY	Supplies	\$24.82	\$24.82
238	7/12/2009	Marriott	Lexington	KY		\$166.76	\$166.76
239	7/18/2009	Galt House Hotel	Louisville	KY		\$149.61	\$149.61
240	7/30/2009	Learning Zone Express				\$57.80	\$57.80
241	8/14/2009	Maximum Impact	Online		Supplies	\$45.00	\$45.00
242	9/10/2009	Galt House Hotel	Louisville	KY		\$112.42	\$112.42
243	9/28/2009	Jenny Wiley SRP	Prestonsburg	KY		\$62.35	\$62.35
244	10/2/2009	DBS Books				\$13.50	\$13.50
245	10/14/2009	Galt House Hotel	Louisville	KY	Hotel	\$366.06	\$366.06

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246	10/14/2009	Galt House Hotel	Louisville	KY	Hotel	\$365.22	\$365.22
247	10/14/2009	Galt House Hotel	Louisville	KY	Hotel	\$364.12	\$364.12
248	10/14/2009	Galt House Hotel	Louisville	KY	Hotel	\$331.22	\$331.22
249	10/14/2009	Galt House Hotel	Louisville	KY	Hotel	\$262.22	\$262.22
250	10/21/2009	Hilton Garden Inns	Louisville	KY	Hotel	\$241.54	\$241.54
251	11/11/2009	Maximum Impact	Online		Supplies	\$45.00	\$45.00
252	12/8/2009	KYSBA				\$65.00	\$65.00
253	12/8/2009	KYSBA				\$50.00	\$50.00
254	12/9/2009	Fleming Somerset	Flemingsburg			\$41.00	\$41.00
255	1/11/2010	KHSAA				\$938.00	\$938.00
256	1/22/2010	Chevron	Lexington	KY	Fuel	\$62.35	\$62.35
257	1/22/2010	Ruth's Chris	Louisville	KY	Restaurant	\$811.00	\$811.00
258	1/24/2010	Marriott	Louisville	KY		\$146.29	\$146.29
259	1/25/2010	Galt House Hotel	Louisville	KY	Restaurant	\$91.75	\$91.75
260	1/29/2010	KYSBA			Registration	\$154.00	\$154.00
261	2/4/2010	NSBA			Other Food	\$50.00	\$50.00
262	2/4/2010	NSBA				\$50.00	\$50.00
263	2/4/2010	NSBA				\$50.00	\$50.00
264	2/24/2010	Hyatt	Louisville	KY	Hotel	\$189.88	\$189.88
265	2/25/2010	Marriott	Lexington	KY	Hotel/Food	\$49.00	\$49.00
266	2/26/2010	Marriott	Lexington	KY	Hotel	\$191.68	\$191.68
267	3/12/2010	KASA General Acct				\$150.00	\$150.00
268	3/22/2010	Hyatt	Lexington	KY	Hotel/Food	\$793.76	\$142.00
269	4/2/2010	Barr Marketing		GA	Supplies	\$31.34	\$31.34
270	4/6/2010	COA Airline Taxes & Fees			Air travel/fees	\$9.00	\$9.00
271	4/9/2010	Westin Hotels	Chicago	IL	Hotel	\$918.60	\$918.60
272	4/9/2010	Giordan's	Chicago	IL	Restaurant	\$170.00	\$170.00
273	4/11/2010	Crowne Plaza	Louisville	KY	Hotel/Food	\$144.31	\$144.31
274	4/11/2010	The Signature Room	Chicago	IL	Restaurant	\$515.00	\$515.00
275	4/11/2010	Crowne Plaza	Louisville	KY	Hotel/Food	\$144.31	\$23.64
276	4/12/2010	Crowne Plaza	Louisville	KY		\$43.85	\$43.85
277	4/13/2010	Positive Promotions				\$1,780.38	\$1,780.38
278	4/13/2010	Westin Hotels	Chicago	IL	Hotel/Food	\$1,062.95	\$321.14
279	4/14/2010	Westin Hotels	Chicago	IL	Hotel/Food	\$352.18	\$321.14
280	4/14/2010	Westin Hotels	Chicago	IL		\$975.03	\$56.43
281	4/18/2010	UPS				\$5.25	\$5.25
282	5/11/2010	Maximum Impact				\$45.00	\$45.00
283	6/20/2010	Meijer	Richmond	KY		\$50.01	\$50.01
284	6/22/2010	Mariah's Restaurant	Bowling Green	KY	Restaurant	\$48.00	\$48.00

**Superintendent  
Credit Card Expenditures With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
285	6/23/2010	Holiday Inn	Bowling Green	KY	Hotel/Food	\$269.92	\$34.00
286	7/11/2010	Marriott	Lexington	KY		\$150.86	\$150.86
287	7/12/2010	Rosenberry Rooms				\$39.90	\$39.90
288	7/13/2010	DeSha's	Maysville	KY		\$280.31	\$280.31
289	7/30/2010	Hilton	Lexington	KY	Hotel	\$1,533.44	\$1,533.44
290	8/11/2010	Maximum Impact	Online			\$45.00	\$45.00
291	9/6/2010	Marriott	Louisville	KY	Hotel/Food	\$201.77	\$56.00
292	9/8/2010	Outback	Richmond	KY	Restaurant	\$89.00	\$89.00
293	9/9/2010	Main Street Café	Berea	KY	Restaurant	\$47.00	\$47.00
294	9/9/2010	Hotels.Com	Online		Hotel	\$120.24	\$120.24
295	9/9/2010	Kentucky Dam Village SRP				\$67.55	\$67.55
296	9/15/2010	U of L Pollut				\$25.00	\$25.00
297	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
298	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
299	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
300	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
301	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
302	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
303	9/22/2010	Hilton Hotels	Louisville	KY		\$273.74	\$273.74
304	9/22/2010	Hilton Hotels	Louisville	KY		\$308.22	\$308.22
305	9/22/2010	J Alexanders	Louisville	KY		\$51.00	\$51.00
306	9/22/2010	Hilton Hotels	Louisville	KY	Hotel/Food	\$361.74	\$38.00
307	9/24/2010	Solution Tree				\$579.00	\$579.00
308	9/24/2010	Solution Tree				\$579.00	\$579.00
309	9/24/2010	Solution Tree				\$579.00	\$579.00
310	9/24/2010	Solution Tree				\$579.00	\$579.00
311	9/29/2010	Kantola Productions				\$1,489.50	\$1,489.50
312	10/15/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$92.00	\$92.00
313	10/17/2010	J Alexanders	Louisville	KY		\$59.00	\$59.00
314	10/18/2010	Ruth's Chris	Louisville	KY	Restaurant	\$156.00	\$156.00
315	10/19/2010	PF Changs	Louisville	KY		\$42.00	\$42.00
316	10/29/2010	Ideas Unlimited				\$398.00	\$398.00
317	11/7/2010	Doubletree Suites	Lexington	KY	Hotel/Food	\$289.41	\$289.41
318	11/10/2010	Dynavox Systems				\$4,389.00	\$4,389.00
319	11/12/2010	Maximum Impact			Supplies	\$45.00	\$45.00
320	11/17/2010	Galt House Hotel	Louisville	KY	Hotel/Food	\$329.54	\$329.54
321	11/20/2010	Malone's/Harry's	Lexington	KY	Restaurant	\$145.00	\$145.00
322	12/6/2010	French Quarter Inn	Maysville	KY	Hotel	\$79.02	\$79.02

**Superintendent  
Credit Card Expenditures With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

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323	12/6/2010	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$421.80	\$120.00
324	12/15/2010	Creative Touch Flowers			Flowers	\$60.00	\$60.00
325	12/29/2010	A+ Events			Registration	\$1,405.00	\$1,405.00
326	12/29/2010	A+ Events			Registration	\$1,405.00	\$1,405.00
327	1/3/2011	A+ Events			Registration	\$1,405.00	\$1,405.00
328	1/3/2011	Marriott-Cincinnati/Covington	Covington	KY	Hotel/Food	\$353.99	\$41.99
329	1/4/2011	KHSAA			Tickets	\$970.00	\$970.00
330	1/17/2011	DeSha's	Maysville	KY		\$26.66	\$26.66
331	2/3/2011	Salyersville DK #1	Salyersville	KY		\$85.00	\$85.00
332	2/7/2011	Galt House Hotel	Louisville	KY	Hotel/Food	\$209.28	\$137.28
333	2/10/2011	Hilton Hotels	Washington	DC	Hotel/Food	\$849.89	\$117.00
334	2/11/2011	Hampton Inn	Maysville	KY		\$209.26	\$209.26
335	2/16/2011	NSBA				\$720.00	\$720.00
336	2/18/2011	Hampton Inn	Maysville	KY		\$209.26	\$209.26
337	2/24/2011	The John Maxwell Co		GA		\$45.00	\$45.00
338	2/24/2011	Jim's Seafood	Frankfort	KY		\$54.00	\$54.00
339	2/25/2011	Marriott	Lexington	KY		\$180.34	\$180.34
340	2/28/2011	Priceline.Com	Online			\$64.30	\$64.30
341	3/2/2011	School Nutrition Association				\$105.25	\$105.25
342	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
343	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
344	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
345	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
346	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
347	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
348	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
349	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
350	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
351	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
352	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
353	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
354	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
355	3/14/2011	NTCM	Reston	VA	Registration	\$363.00	\$363.00
356	3/18/2011	Malone's/Harry's	Lexington	KY	Restaurant	\$55.00	\$55.00
357	3/18/2011	Amazon.com	Online			\$19.98	\$19.98
358	3/19/2011	Amazon.com	Online			\$86.82	\$86.82
359	3/19/2011	Amazon.com	Online			\$28.30	\$28.30

**Superintendent**  
**Credit Card Expenditures With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

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	Transaction Date	Vendor Name	Vendor Location		Expense Type	Total Transaction Amount	Amount with Inadequate or No Supporting Documentation
360	3/20/2011	Amazon.com	Online			\$8.49	\$8.49
361	3/21/2011	Amazon.com	Online			\$32.03	\$32.03
362	3/21/2011	Hyatt	Lexington	KY	Hotel/Food	\$1,307.87	\$121.72
363	4/4/2011	Hilton	Lexington	KY	Hotel	\$110.94	\$110.94
364	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
365	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
366	4/7/2011	Delta	Online		Air Travel/Fees	\$60.00	\$60.00
367	4/7/2011	Delta	Online		Air Travel/Fees	\$60.00	\$60.00
368	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
369	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
370	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
371	4/7/2011	Delta	Online		Air Travel/Fees	\$25.00	\$25.00
372	4/7/2011	Delta	Online		Air Travel/Fees	\$60.00	\$60.00
373	4/7/2011	Delta Onboard			Air Travel/Fees	\$6.00	\$6.00
374	4/7/2011	Delta Onboard			Air Travel/Fees	\$12.00	\$12.00
375	4/8/2011	Alioto's	San Francisco	CA	Restaurant	\$481.00	\$481.00
376	4/9/2011	California Pizza	San Francisco	CA	Restaurant	\$53.00	\$53.00
377	4/12/2011	Delta	San Francisco	CA	Air Travel/Fees	\$25.00	\$25.00
378	4/13/2011	Westin	San Francisco	CA	Hotel	\$1,136.00	\$15.00
379	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,262.84	\$141.84
380	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,137.99	\$16.99
381	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,203.23	\$51.00
382	4/13/2011	Westin	San Francisco	CA	Hotel/Food	\$1,483.00	\$362.00
383	4/15/2011	Seasons Florist	West Liberty	KY	Flowers	\$79.50	\$79.50
384	4/25/2011	Gaylord Opryland Restaurant	Nashville	TN	Restaurant	\$53.89	\$53.89
385	4/26/2011	Gaylord Opryland Htl	Nashville	TN	Hotel	\$2.66	\$2.66
386	5/3/2011	Custom Wristbands			Supplies	\$503.44	\$503.44
387	5/3/2011	Milano Cucina	Aberdeen	OH	Restaurant	\$231.00	\$231.00
388	5/10/2011	The John Maxwell Co		GA	Supplies	\$45.00	\$45.00



**Superintendent**  
**Credit Card Expenditures With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

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	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
389	6/13/2011	PAYPAL - KCADDSTATEW	Online			\$30.00	\$30.00
390	6/16/2011	Amazon.com	Online		Supplies	\$39.76	\$39.76
391	6/16/2011	Amazon.com	Online		Supplies	\$349.60	\$349.60
392	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$107.36	\$107.36
393	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
394	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
395	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
396	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
397	6/17/2011	Fairfield Inn	Louisville	KY	Hotel	\$102.36	\$102.36
398	6/17/2011	Amazon.com	Online		Supplies	\$27.55	\$27.55
399	6/17/2011	Amazon.com	Online		Supplies	\$356.12	\$356.12
400	6/22/2011	Amazon.com	Online			\$369.45	\$369.45
401	6/23/2011	Galt House Hotel	Louisville	KY	Hotel	\$163.31	\$163.31
402	6/23/2011	Embassy Suites	Online		Hotel	\$176.97	\$176.97
403	6/23/2011	Amazon.com	Online			\$519.44	\$519.44
404	6/26/2011	Amazon.com	Online			\$103.05	\$103.05
405	6/28/2011	GODADDY.COM	Online		Other Tech	\$127.47	\$127.47
406	6/30/2011	Amazon.com	Online			\$41.29	\$41.29
407	7/14/2011	Amazon.com	Online		Supplies	\$11.96	\$11.96
408	7/15/2011	Amazon.com	Online		Supplies	\$16.48	\$16.48
409	7/16/2011	Amazon.com	Online		Supplies	\$23.96	\$23.96
410	8/2/2011	Tractor Supply	Maysville	KY		\$36.77	\$36.77
411	8/10/2011	The John Maxwell Co	Online		Supplies	\$45.00	\$45.00
412	8/17/2011	Amazon.com	Online			\$13.96	\$13.96
413	8/18/2011	Amazon.com	Online			\$15.87	\$15.87
414	8/18/2011	Amazon.com	Online			\$209.82	\$209.82
415	8/18/2011	Amazon.com	Online			\$6.58	\$6.58
416	8/19/2011	Amazon.com	Online			\$16.43	\$16.43
417	8/19/2011	Amazon.com	Online			\$5.84	\$5.84
418	8/19/2011	Amazon.com	Online			\$39.10	\$39.10
419	8/19/2011	Amazon.com	Online			\$5.84	\$5.84
420	8/19/2011	Amazon.com	Online			\$122.72	\$122.72
421	8/21/2011	Amazon.com	Online			\$167.19	\$167.19
422	8/21/2011	Amazon.com	Online			\$129.33	\$129.33
423	8/22/2011	Amazon.com	Online		Supplies	\$115.65	\$115.65
424	8/23/2011	Apple iTunes Store	Online			\$1.05	\$1.05
425	8/24/2011	Collablearn	Online			\$298.00	\$298.00
426	8/24/2011	REI	Online			\$60.00	\$60.00

**Superintendent  
Credit Card Expenditures With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

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427	8/24/2011	REI	Online			\$1,114.71	\$1,114.71
428	8/25/2011	Amazon.com	Online			\$35.02	\$35.02
429	8/30/2011	Amazon.com	Online			\$108.43	\$108.43
430	9/16/2011	Amazon.com	Online			\$9.35	\$9.35
431	9/28/2011	Marriott	Louisville	KY		\$25.00	\$25.00
432	9/29/2011	Marriott	Louisville	KY		\$289.82	\$289.82
433	9/29/2011	Marriott	Louisville	KY		\$289.82	\$289.82
434	9/29/2011	Crowne Plaza	Louisville	KY		\$150.82	\$150.82
435	9/29/2011	Crowne Plaza	Louisville	KY		\$150.82	\$150.82
436	9/29/2011	Amazon.com	Online			\$179.95	\$179.95
437	10/4/2011	Amazon.com	Online			\$8.60	\$8.60
438	10/12/2011	AT&T	Online		Cell Phone/Acc	\$328.54	\$328.54
439	10/14/2011	Apple iTunes Store	Online			\$908.40	\$908.40
440	10/14/2011	Apple iTunes Store	Online			\$63.59	\$63.59
441	10/15/2011	Amazon.com	Online			\$23.34	\$23.34
442	10/25/2011	Hotels.Com	Online			\$363.66	\$363.66
443	10/29/2011	Holiday Inn Express	Richmond	KY		\$411.84	\$411.84
444	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
445	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
446	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
447	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
448	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
449	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
450	11/4/2011	Holiday Inn Express	Richmond	KY	Hotel	\$109.14	\$109.14
451	11/10/2011	Galt House Hotel	Louisville	KY	Hotel	\$207.52	\$207.52
452	11/10/2011	Galt House Hotel	Louisville	KY	Hotel	\$207.52	\$207.52
453	11/10/2011	Galt House Hotel	Louisville	KY	Hotel	\$200.52	\$200.52
454	11/10/2011	Galt House Hotel	Louisville	KY	Hotel	\$195.52	\$195.52
455	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
456	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
457	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
458	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
459	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
460	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
461	11/17/2011	Holiday Inn Express	Richmond	KY	Hotel	\$102.96	\$102.96
462	12/1/2011	KHSAA	Online		Tickets	\$490.00	\$490.00
463	12/8/2011	Galt House Hotel	Louisville	KY	Hotel	\$335.02	\$335.02
464	12/8/2011	Marriott	Louisville	KY	Hotel	\$139.97	\$139.97

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465	12/8/2011	Marriott	Louisville	KY	Hotel	\$139.97	\$139.97
466	12/8/2011	Marriott	Louisville	KY	Hotel	\$139.97	\$139.97
467	12/8/2011	Marriott	Louisville	KY	Hotel	\$139.97	\$139.97
468	12/8/2011	Marriott	Louisville	KY	Hotel	\$25.00	\$25.00
469	12/8/2011	Delta	Online		Air Travel/Fees	\$411.90	\$411.90
470	12/10/2011	Jeff Ruby's	Louisville	KY	Restaurant	\$87.98	\$87.98
471	12/11/2011	Marriott	Louisville	KY	Hotel/Food	\$344.88	\$83.34
472	12/28/2011	United	Online		Air Travel/Fees	\$467.90	\$467.90
473	12/29/2011	United	Online		Air Travel/Fees	\$437.90	\$437.90
474	12/29/2011	United	Online		Air Travel/Fees	\$437.90	\$437.90
475	1/12/2012	NSBA	Online			\$685.00	\$685.00
476	1/12/2012	NSBA	Online			\$685.00	\$685.00
477	1/26/2012	IRA	Online		Registration	\$390.00	\$390.00
478	1/26/2012	IRA	Online		Registration	\$390.00	\$390.00
479	1/30/2012	Fairfield Inn	Clarksville	TN	Hotel	\$589.68	\$589.68
480	2/3/2012	IRA	Online		Registration	\$135.00	\$135.00
481	2/3/2012	IRA	Online		Registration	\$135.00	\$135.00
482	2/6/2012	Galt House Hotel	Louisville	KY	Hotel/Food	\$351.56	\$18.02
483	2/9/2012	Hilton Hotels	Washington	DC	Hotel/Food	\$784.76	\$39.35
484	3/8/2012	Galt House Hotel	Louisville	KY	Hotel	\$296.73	\$296.73
485	3/10/2012	Galt House Hotel	Louisville	KY	Hotel	\$312.74	\$312.74
486	3/23/2012	Expedia	Online		Hotel	\$5,367.20	\$5,367.20
487	4/6/2012	SHOPTRN LearnOutlet	Online			\$33.73	\$33.73
488	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
489	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
490	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
491	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
492	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$119.83	\$119.83
493	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$119.83	\$119.83
494	4/11/2012	Holiday Inn Express	Tell City	IN	Hotel	\$106.99	\$106.99
495	4/12/2012	Hilton Hotels	Chicago	IL	Hotel	\$463.27	\$463.27
496	4/12/2012	STARTECHTEL.COM	Online		Supplies	\$426.95	\$426.95
497	4/19/2012	Hilton Hotels	Chicago	IL	Hotel	\$463.27	\$463.27
498	4/24/2012	Boston Park Plaza HTL	Boston	MA	Hotel/Food	\$939.02	\$7.49
499	4/24/2012	Boston Park Plaza HTL	Boston	MA	Hotel/Food	\$922.60	\$57.36
500	4/28/2012	Cracker Barrel	Lafayette	IN	Restaurant	\$46.00	\$46.00

**Superintendent  
Credit Card Expenditures With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

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501	5/3/2012	Hilton Hotels	Chicago	IL	Hotel	\$228.00	\$228.00
502	5/3/2012	Hilton Hotels	Chicago	IL	Hotel	\$773.07	\$81.78
503	5/18/2012	Oriental Trading Co.	Online		Supplies	\$54.99	\$54.99
504	5/23/2012	KASA Conference	Frankfort	KY	Registration	\$219.00	\$219.00
	<b>Total</b>					<b>\$151,585.25</b>	<b>\$116,896.62</b>

**Superintendent**  
**Sample Reimbursements With No Purpose Stated**  
**July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
1	7/16/2007			\$23.30	2x 10.99
2	10/20/2007		Big River Grille	\$34.00	2 meals
3	10/21/2007		Raferty's	\$36.00	2 meals
3	10/21/2007		Raferty's	\$36.00	2 meals
4	10/31/2007			44.00	2 meals
5	2/28/2008			\$12.48	2 meals
6	2/28/2008	Alexandria	LaRosa's	\$27.00	2 meals
7	3/27/2008			\$20.88	2 meals
8	4/5/2008		Wendy's	\$8.02	2 drinks, 1 sandwich, frosty
9	4/12/2008			\$6.00	parking
10	4/12/2008		Big River Grill	\$31.00	2 meals
11	4/15/2008	Maysville	Gold Star Chili	\$11.48	1 meal
12	4/16/2008		Peking	\$33.23	food
13	5/29/2008		Butternut Bakery outlet	\$1.81	2 pastries
14	5/31/2008		Behel Street Café	\$31.54	2 meals
15	6/1/2008	Aberdeen	KFC	\$23.28	10 pc dinner meal
16	6/1/2008	Covington	Zebo's Bistro	\$40.00	2 meals
17	6/30/2008	Covington	Madison Place Garage	\$4.50	Parking
18	7/22/2008			\$24.44	
19	9/24/2008			\$5.34	1 meal
20	9/25/2008			\$12.00	
21	9/28/2008		Big River Grille	\$36.00	2 meals
22	10/4/2008	Lexington	Miyako Sushi	\$75.00	1 meal
23	12/23/2008	Cincinnati	Benihana	\$52.00	2 meals
24	12/27/2008	Louisville	Red Lobster	\$61.00	2 meals
25	2/12/2009		Max and Erma's	\$31.50	2 meals
26	4/6/2009			\$3.75	Bottle of soda
27	6/16/2010		Jeff Ruby's	\$95.00	2 meals
28	6/22/2010			\$48.00	3 meals
29	6/23/2010			\$5.93	1 meal
30	7/29/2010			\$87.94	unknown
31	8/7/2010			\$10.77	1 meal
32	9/8/2010		Outback	\$89.00	4 meals
33	12/16/2010			\$18.00	2 meals
34	2/12/2011	Lexington	Chik-fil-a	\$6.36	1 meal

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
35	2/13/2011	Lexington	Harry's	\$65.00	3 meals
36	3/2/2011			\$87.50	2 meals w/ apps and dessert
37	4/12/2011		Guava and Java	\$13.33	drinks and pastries
38	??/15/2008		KFC	7.98	1 meal
39				\$2.50	Cookie
40				\$3.63	1 meal
41			McDonald's	\$4.03	1 meal
42				\$4.15	unknown
43			McDonald's	\$4.19	1 meal
44				\$4.23	1 meal
45			TCBY	\$4.28	TCBY frozen yogurt
46				\$4.29	1 meal
47			Arby's	\$4.32	1 meal
48			Arby's	\$4.32	1 meal
49				\$4.44	1 meal
50			McDonald's	\$4.45	1 meal
51			Arby's	\$4.54	1 meal
52				\$4.72	Coke and M&Ms
53				\$4.75	1 meal
54				\$4.83	2 Cokes
55		Lexington	Thornton's	\$4.89	Chips and Pepsi
56			McDonald's	\$5.08	1 meal
57				\$5.10	2 Cokes
58				\$5.21	1 meal
59				\$5.25	Danish and drink
60				\$5.27	1 meal
61			Dairy Queen	\$5.28	Blizzard and drink
62				\$5.39	chips and Coke
63				\$5.82	1 meal
64				\$5.88	Cookie and Coke
65				\$5.91	1 meal
66				\$5.99	1 meal
67				\$6.03	1 meal
68				\$6.03	1 meal
69				\$6.14	1 meal

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
70			Chipotle	\$6.31	1 meal
71			Pizza Hut	\$6.34	1 meal
72				\$6.35	1 meal
73				\$6.45	1 meal
74				\$6.47	1 meal
75			McDonald's	\$6.54	1 meal
76		Georgetown	Steak 'n Shake	\$6.74	1 meal
77				\$6.83	1 meal
78			McDonald's	\$6.98	1 sandwich, 3 drinks
79				\$7.00	1 meal
80				\$7.03	1 meal
81			Arby's	\$7.07	1 meal
82			McDonald's	\$7.20	1 meal
83				\$7.38	1 meal
84				\$7.38	1 meal
85			Subway	\$7.42	1 meal
86				\$7.48	1 meal
87				\$7.57	1 meal
88				\$7.61	1 meal
89			Subway	\$7.70	1 meal
90			Arby's	7.71	1 meal
91			McDonald's	\$7.81	1 meal
92				\$7.83	1 meal
93				\$7.84	1 meal
94				\$7.84	1 meal
95				\$7.92	1 meal
96				\$8.05	1 meal
97			KFC	\$8.07	1 meal
98			McDonald's	\$8.13	1 meal
99			Wendy's	\$8.23	1 meal
100			KFC	\$8.28	1 meal
101			Arby's	\$8.45	1 meal
102			McDonald's	\$8.46	1 meal
103				\$8.50	1 meal
104				\$8.52	1 meal

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
105				\$8.52	soda, candy, paper
106			KFC	\$8.60	1 meal
107				\$8.72	1 meal
108			Krystal	\$8.74	1 meal
109				\$8.96	1 meal
110			KFC	\$8.98	1 meal
111		Covington	Community Yellow Cab	\$9.00	taxi
112			KFC	\$9.29	1 meal
113				\$9.32	1 meal
114				\$9.54	1 meal
115				\$9.54	1 meal
116			Arby's	\$9.60	1 meal
117			McDonald's	\$9.67	2 meals
118			Waffle House	\$9.76	
119				\$9.79	1 meal
120				\$9.97	1 meal
121		Covington	Community Yellow Cab	\$10.00	Taxi
122		Covington	Community Yellow Cab	\$10.00	Taxi
123		Covington	At Your Service	\$10.00	taxi
124		Covington	Elite Taxi	\$10.00	taxi
125				\$10.00	1 meal
126				\$10.00	taxi
127				\$10.46	1 meal
128				\$10.46	2 meals
129			KFC	\$10.64	2 meals
130				\$11.03	1 meal
131			Maki of Japan	\$11.20	1 meal
132				\$11.33	1 meal
133				\$11.71	2 meals
134				\$11.81	1 meal
135				\$11.84	1 meal
136				\$11.94	2 meals
137				\$11.95	1 meal
138				\$11.96	1 meal
139				\$11.96	1 meal



**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
140		Covington	Community Yellow Cab	\$12.00	taxi
141		Covington	At Your Service	\$12.00	Taxi
142		Covington	At Your Service	\$12.00	taxi
143		Covington	Scorpion Cab	\$12.00	taxi
144			(231)-TAXI	\$12.00	taxi
145				\$12.00	taxi
146				\$12.00	taxi
147				\$12.00	taxi
148			Elite Taxi	\$12.00	taxi
149				12.50	
150				\$12.55	1 drink, 2 soft pretzels
151				\$12.76	1 meal
152			McDonald's	\$12.84	2 meals
153				\$12.84	2 meals
154				\$12.86	1 meal
155			Krystal	\$12.86	1-2 meals
156				\$12.90	1 meal
157				\$13.00	
158				\$13.01	1 soda and unknown
159				\$13.25	unknown
160				\$13.37	unknown
161				\$13.52	1 meal (room service)
162				\$13.66	2 meals
163				\$13.76	2 meals
164				\$13.94	unknown
165			Dairy Queen	\$14.01	3 blizzards, 1 cheeseburger
166				\$14.06	1 meal
167				\$14.09	2 meals
168			Dairy Queen	\$14.34	2 Blizzards, 2 parfaits
169				\$14.37	2 meals
170			Long John Silvers	\$14.48	2 meals
171				\$14.51	2 meals
172				\$14.57	2 meals
173				14.73	2 meals
174		Lexington	American Taxi Cab	\$15.00	taxi

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
175		Louisville	Yellow Cab of Louisville	\$15.00	taxi
176			OK	\$15.00	Taxi
177			Taxi Cab Service	\$15.00	Taxi
178				\$15.05	1 meal (room service)
179				\$15.27	1 meal
180			Margie's	\$15.37	
181				\$16.00	2 meals
182				\$16.28	2 meals
183				\$16.50	2 meals
184				\$16.55	2 meals
185				\$16.80	1 meal
186				\$16.90	1 meal
187				\$16.91	2 meals
188				\$16.94	2 meals
189				\$17.00	2 meals
190				\$17.94	Unknown Meals
191				\$18.00	1 meal
192				\$18.00	1 meal
193				\$18.00	1 meal
194				\$18.00	2 meals
195				\$18.00	2 meals
196			Chipotle	\$18.07	2 meals
197				\$18.62	2 meals
198			Frisch's	\$18.92	2 meals
199				\$18.96	2 meals
200				\$19.00	1 meal (pizza)
201				\$19.00	2 meals
202				\$19.03	4 meals
203			Chipotle	\$19.77	2 meals
204				\$19.88	2 meals
205		Kentucky (859)	Community Yellow Cab	\$20.00	taxi
206		San Diego	NAT Cab Co.	\$20.00	taxi
207		San Diego	Taxi Cab Dispatch	\$20.00	taxi
208		San Diego	West Coast Cab	\$20.00	taxi
209		San Diego	San Diego Cab	\$20.00	taxi

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
210		San Diego	Santiago's Cab	\$20.00	taxi
211				\$20.00	1 meal
212				\$20.00	1 meal
213				\$20.00	1 meal
214				\$20.00	2 meals
215			Chipotle	\$20.00	2 meals
216				\$20.00	appetizers
217				\$20.14	1 meal
218				\$20.19	2 meals
219				\$20.34	1 meal
220				\$20.88	2 meals
221			Chipotle	\$20.88	2 meals
222				\$20.89	2 meals
223				\$21.00	1 meal
224				\$21.31	2 meals
225				\$21.35	2 meals
226			Qdoba	\$21.76	3 meals
227		Kentucky (859)	Community Yellow Cab	\$22.00	Taxi
228		Maysville	Caproni's	\$22.00	2 meals
229				\$22.00	1 meal
230				\$22.00	1 meal
231			Chipotle	\$22.00	2 meals
232			Frisch's	\$22.00	3 meals
233			Madison Valet	\$22.00	parking
234			Madison Valet	\$22.00	parking
235				\$22.37	2 meals
236				\$22.85	2 meals
237		Maysville	Frisch's	\$23.00	2 meals
238				\$23.00	2 meals
239				\$23.00	3 meals
240			Cracker Barrel	\$23.19	2 meals
241				\$23.69	2 meals
242				\$24.00	2 meals
243				\$24.00	2 meals
244				\$24.00	unknown

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
245			Marriott	\$24.00	
246				\$24.96	2 meals
247				\$25.00	1 meal
248				\$25.00	2 meals
249				25.00	
250			Frisch's	\$25.56	2 meals
251				\$25.81	1 meal
252				\$26.00	2 meals
253				\$26.00	3 meals
254				\$26.00	
255				\$26.80	
256				\$26.98	2 meals
257			China Chef	\$26.98	unknown
258				\$27.00	2 meals
259			Cracker Barrel	\$27.00	2 meals
260				\$27.75	unknown
261				\$27.86	2 meals
262				\$27.90	2 meals
263		Maysville		\$28.00	2 meals
264				\$28.00	2 meals
265				\$28.00	2 meals
266				\$28.00	2 meals
267				\$28.00	2 meals with dessert
268				\$28.00	3 meals
269				\$28.12	3 meals
270		Maysville	Frisch's	\$28.46	3 meals
271				\$29.00	1 meal w/ cake
272				\$29.00	1 meal w/ cake
273				\$29.00	2 meals
274				\$29.00	2 meals
275				\$29.22	2 meals and dessert
276				\$29.22	2 meals with dessert
277				\$29.53	2 meals
278		Maysville		\$30.00	2 meals
279				\$30.00	1-2 meals

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
280				\$30.00	2 meals
281				\$30.00	taxi
282				\$30.00	taxi
283				\$30.00	unknown
284				\$30.00	
285				\$30.67	3 meals
286				\$31.00	1 meal
287				\$31.00	2 meals
288				\$31.00	unknown
289				\$31.00	
290			Chili's	\$32.00	2 meals
291				\$32.00	2 meals
292			China Chef	\$32.00	unknown
293				\$32.50	2 meals
294			O'Charley's	\$32.50	2 meals (alcohol subtracted)
295			Cracker Barrel	\$32.97	2 meals
296				\$33.00	2 meals
297				\$33.00	2 meals w/ choc cake
298				\$34.50	
299				\$35.00	
300				\$35.00	
301				\$35.05	wings for unknown
302				\$35.22	3 meals
303				\$36.00	2 meals
304				\$36.00	4 meals
305				\$36.18	3 meals
306			Proof on Main	\$37.00	2 meals
307				\$37.00	unknown
308				37.86	4 meals
309			Cracker Barrel	\$38.00	3 meals
310				\$38.00	unknown
311				\$38.00	unknown
312				\$38.00	
313				\$39.00	2 meals
314				\$39.00	2 meals

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
315				\$39.00	unknown
316				\$39.41	
317				\$39.78	
318			Bob Evans	\$40.00	3 meals
319				\$40.00	Cover
320				\$40.00	unknown
321				\$40.52	
322				\$41.50	3 meals
323				\$42.00	3 meals
324				\$42.29	4 meals
325				\$43.00	3 meals
326				\$43.00	3 meals w/ apps
327				\$43.00	4 meals
328				\$43.00	4 meals
329				44.00	2 meals
330			PF Chang's	\$44.00	2 meals
331				\$45.00	taxi
332				\$45.00	taxi
333				\$46.04	2 meals
334				\$46.09	unknown
335				\$47.00	3 meals
336				\$47.00	4 meals
337				\$47.00	unknown
338				\$47.87	5 meals
339			Hooters	\$47.91	3-4 meals
340				\$50.00	2 meals
341				\$50.62	3 meals
342				\$51.00	2 meals
343			Down Dining	\$53.00	2 meals
344				\$53.00	3 meals
345				\$53.00	4 meals
346				\$53.00	4 meals
347				\$55.47	5 meals
348				\$55.50	3 meals
349				\$56.00	3 meals

**Superintendent  
Sample Reimbursements With No Purpose Stated  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
350				\$58.00	4 meals
351				\$58.00	unknown
352				\$60.00	2 meals
353				\$60.00	2 meals
354				\$60.00	3 meals
355				\$60.00	3 meals
356			Super Shuttle	\$60.00	shuttle
357			Super Shuttle	\$60.00	shuttle
358				\$60.00	unknown
359				\$61.06	2 meals
360			Jeff Ruby's	\$61.50	2 meals
361				\$61.63	2 meals
362				\$63.00	2 meals
363			BGH	\$64.00	4 meals
364				\$64.00	5 meals
365				\$65.00	5 meals
366				\$66.00	2 meals
367			Outback	\$66.00	2 meals
368				\$70.00	2 meals
369				\$71.00	unknown
370			BGH	\$72.00	2 meals
371				\$73.00	2 meals
372				\$75.00	Unknown Meals
373				\$77.00	3 meals
374				\$77.00	3 meals
375				\$78.00	3 meals
376				\$79.00	4-5 meals
377			BGH	\$82.00	2 meals w/ apps
378				\$83.00	unknown
379			Mitchell's Fish Market	\$83.23	4 meals
380				\$84.00	3 meals
381				\$87.00	2 meals
382				\$87.00	3 meals
383				\$88.00	2 meals
384				\$99.00	6 meals

**Superintendent**  
**Sample Reimbursements With No Purpose Stated**  
**July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with No Purpose Stated</b>	<b>Description of Purchase</b>
385				\$100.00	3 meals
386				\$102.00	4 meals
387				\$120.00	2 meals plus apps
388			BGH	\$120.00	4 meals
389			Jeff Ruby's	\$126.94	2 meals
390			Jeff Ruby's	\$154.00	4 meals/ dessert
391				\$160.00	2 meals
392				\$186.00	4 meals
393			Jeff Ruby's	\$190.00	3-4 meals
394			Ruth's Chris	\$330.00	5 meals
395				\$812.65	Meals for Unknown
	<b>Total</b>			<b>\$12,471.07</b>	



**Superintendent**  
**Sample Reimbursements That Appeared Excessive**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Description of Purchase</b>
1	NA	Lexington	American Taxi	\$15.00	Taxi
2			OK	\$15.00	Taxi
3	10/19/2007	Nashville	Goten Japanese Rest.	\$64.00	2 meals
4				\$29.00	1 meal w/ cake
5		Kentucky (859)	Community Yellow Cab	\$20.00	taxi
6			Dairy Queen	\$5.28	Blizzard and drink
7		Kentucky (859)	Community Yellow Cab	\$22.00	Taxi
8			Taxi Cab Service	\$15.00	Taxi
9				\$40.00	Cover
10				\$4.72	Coke and M&Ms
11				\$5.88	Cookie and Coke
12				\$31.00	1 meal
13	4/11/2008	Nashville	??? Of Nashville	\$65.00	meals for 1 or 2?
14			TCBY	\$4.28	TCBY frozen yogurt
15	5/28/2008	Newport	Mitchell's Fish Market	\$71.28	food
16	5/27/2008	Maysville	De Sha's	\$25.07	1 meal
17	6/1/2008	Aberdeen	KFC	\$23.28	10 pc dinner meal
18	6/1/2008	Covington	Zebo's Bistro	\$40.00	2 meals
19	5/29/2008		Butternut Bakery outlet	\$1.81	2 pastries
20				\$46.04	2 meals
21				\$15.05	1 meal (room service)
22				\$13.52	1 meal (room service)
23				\$25.81	1 meal
24				\$20.14	1 meal
25				\$61.06	2 meals
26	5/28/2008	Newport	Mitchell's Fish Market	\$63.28	2 meals
27		Covington	Community Yellow Cab	\$9.00	taxi
28				\$10.00	taxi
29			(231)-TAXI	\$12.00	taxi
30		Covington	Community Yellow Cab	\$12.00	taxi

**Superintendent  
Sample Reimbursements That Appeared Excessive  
July 1, 2007 – June 30, 2012**

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	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Description of Purchase</b>
31		Lexington	American Taxi Cab	\$15.00	taxi
32	7/31/2008	Hazard	Peking	\$31.00	food
33			Dairy Queen	\$14.01	3 blizzards, 1 cheeseburger
34			Jeff Ruby's	\$61.50	2 meals
35				\$22.00	1 meal
36		Covington	At Your Service	\$12.00	Taxi
37				\$4.15	unknown
38	10/15/2008	Lexington	Miyako Sushi	\$51.00	1 meal
39	10/4/2008	Lexington	Miyako Sushi	\$75.00	1 meal
40		Covington	Community Yellow Cab	\$10.00	Taxi
41		Covington	Community Yellow Cab	\$10.00	Taxi
42	8/30/2008	Covington	Marriott	\$170.43	1 night
43				\$8.52	soda, candy, paper
44	12/27/2008	Louisville	Red Lobster	\$61.00	2 meals
45	12/23/2008	Cincinnati	Benihana	\$52.00	2 meals
46				\$186.00	4 meals
47				\$66.00	2 meals
48		Louisville	Yellow Cab of Louisville	\$15.00	taxi
49				\$4.83	2 Cokes
50		Lexington	Thornton's	\$4.89	Chips and Pepsi
51				\$84.00	3 meals
52		Covington	At Your Service	\$12.00	taxi
53		Covington	At Your Service	\$10.00	taxi
54		Covington	Scorpion Cab	\$12.00	taxi
55		Covington	Elite Taxi	\$10.00	taxi
56				\$2.50	Cookie
57	4/2/2009	San Diego	7-Eleven	\$10.86	6 sodas, 1 paper
58				\$812.65	Meals for ???
59	5/22/2009	Manchester, OH	Moyer Vineyard	\$465.00	Retirement lunch, 20 meals
60				\$78.00	3 meals
61				\$120.00	2 meals plus apps
62				\$77.00	3 meals

**Superintendent  
Sample Reimbursements That Appeared Excessive  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed that Appears Excessive</b>	<b>Description of Purchase</b>
63				\$87.00	3 meals
64				\$12.55	1 drink, 2 soft pretzels
65			Ruth's Chris	\$330.00	5 meals
66			Dairy Queen	\$14.34	2 Blizzards, 2 parfaits
67			Jeff Ruby's	\$126.94	2 meals
68			Jeff Ruby's	\$154.00	4 meals/ dessert
69				\$60.00	2 meals
70				\$73.00	2 meals
71				\$63.00	2 meals
72				\$19.00	1 meal (pizza)
73			Jeff Ruby's	\$190.00	3-4 meals
74				\$102.00	4 meals
75				\$70.00	2 meals
76			Outback	\$66.00	2 meals
77				\$88.00	2 meals
78				\$87.00	2 meals
79				\$51.00	2 meals
80				\$50.00	2 meals
81				\$160.00	2 meals
82				\$61.63	2 meals
83	6/16/2010		Jeff Ruby's	\$95.00	2 meals
84				\$100.00	3 meals
85	9/8/2010		Outback	\$89.00	4 meals
86				\$77.00	3 meals
87			Elite Taxi	\$12.00	taxi
88			BGH	\$120.00	4 meals
89			BGH	\$82.00	2 meals w/ apps
90			BGH	\$72.00	2 meals
91	2/13/2011	Lexington	Harry's	\$65.00	3 meals
92	3/2/2011			\$87.50	2 meals w/ apps and dessert
93	3/4/2011	Maysville	Caproni's	\$74.00	2 meals
94	4/12/2011	San Francisco Airport	Hudson News	\$8.48	2 snacks
95				\$79.00	4-5 meals
96	4/6/2011	Maysville	deSha's	\$76.00	2 meals
	<b>Total</b>			<b>\$6,256.28</b>	

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
1		Lexington	American Taxi	\$15.00	Taxi
2			OK	\$15.00	Taxi
3	10/26/2007	Maysville	Applebee's	\$10.26	1 meal
4	7/16/2007			\$23.30	2x 10.99
5			Long John Silvers	\$14.48	2 meals
6	10/30/2007	Maysville	Applebee's	\$10.26	1 meal
7				\$60.00	2 meals
8				\$60.00	3 meals
9				\$20.00	1 meal
10				\$8.50	1 meal
11	10/20/2007		Big River Grille	\$34.00	2 meals
12				\$68.00	
13		Georgetown	Steak 'n Shake	\$6.74	1 meal
14				\$14.37	2 meals
15	10/17/2007			\$10.00	parking
16				\$28.00	2 meals with dessert
17	10/18/2007	Lexington	Cracker Barrel	\$14.00	1 meal
18	10/19/2007	Nashville	Goten Japanese Rest.	\$64.00	2 meals
19	10/21/2007		Raferty's	\$36.00	2 meals
20				\$29.00	1 meal w/ cake
21				\$29.00	1 meal w/ cake
22				\$16.50	2 meals
23			Marriott	\$24.00	
24		Kentucky (859)	Community Yellow Cab	\$20.00	taxi
25				\$10.00	
26				\$39.41	
27			Chili's	\$32.00	2 meals
28			Arby's	\$4.32	1 meal
29				\$41.50	3 meals
30	12/11/2007	Maysville	Golden Dragon	\$17.00	

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
31			Dairy Queen	\$5.28	Blizzard and drink
32				\$20.88	2 meals
33			McDonald's	\$4.03	1 meal
34			McDonald's	\$4.19	1 meal
35				\$11.84	1 meal
36				\$6.45	1 meal
37			Margies	\$15.37	
38			Krystal	\$12.86	1-2 meals
39				\$26.80	
40				\$20.00	appetizers
41				\$5.25	Danish and drink
42			Subway	\$7.70	1 meal
43				\$16.80	1 meal
44				\$29.22	2 meals and dessert
45	2/28/2008	Alexandria	Rosas	\$27.00	2 meals
46	2/28/2008			\$12.48	2 meals
47				\$30.00	
48				\$38.00	
49				\$31.00	
50			McDonald's	\$9.67	2 meals
51			Waffle House	\$9.76	
52		Kentucky (859)	Community Yellow Cab	\$22.00	Taxi
53			Taxi Cab Service	\$15.00	Taxi
54				12.50	
55				25.00	
56				22.00	parking
57				44.00	2 meals
58	10/31/2007			44.00	2 meals
59				14.73	2 meals
60				37.86	4 meals
61	??/15/2008		KFC	7.98	1 meal
62			Arby's	7.71	1 meal

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
63				17.00	
64	4/16/2008		Peking	\$33.23	food
65	4/10/2008	Bowling Green	Burger King	\$6.05	1 meal
66	4/12/2008			\$6.00	parking
67			McDonald's	\$6.98	1 sandwich, 3 drinks
68				\$13.00	
69				\$40.00	Cover
70				\$4.72	Coke and M&Ms
71				\$5.88	Cookie and Coke
72	3/17/2008	Maysville		\$36.00	2 meals
73				\$30.00	1-2 meals
74			Subway	\$7.42	1 meal
75				\$31.00	1 meal
76	4/1/2008	Orlando, FL	Outback Steakhouse	\$24.24	2 meals
77			Arby's	\$7.07	1 meal
78	3/27/2008			\$20.88	2 meals
79				\$23.69	2 meals
80	4/10/2008	Nashville, TN	The Sports Grill	\$12.95	1 meal
81	4/5/2008		Wendy's	\$8.02	2 drinks, 1 sandwich, frosty
82	4/11/2008	Nashville, TN	??? Of Nashville	\$65.00	meals for unknown number of individuals
83				\$10.00	1 meal
84				\$20.00	1 meal
85	4/12/2008		Big River Grill	\$31.00	2 meals
86				\$33.00	2 meals w/ choc cake
87			TCBY	\$4.28	TCBY frozen yogurt
88	5/28/2008	Newport	Mitchell's Fish Market	\$71.28	food
89	5/27/2008	Maysville	DeSha's	\$25.07	1 meal
90	6/1/2008	Aberdeen, OH	KFC	\$23.28	10 pc dinner meal
91	6/1/2008	Covington	Zebo's Bistro	\$40.00	2 meals
92	4/15/2008	Maysville	Gold Star Chili	\$11.48	1 meal
93	6/3/2008	Lexington	I Ching	\$21.41	2 meals

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
94	5/29/2008		Butternut Bakery Outlet	\$1.81	2 pastries
95				\$28.41	
96				\$43.00	3 meals w/ apps
97				\$9.79	1 meal
98				\$6.83	1 meal
99				\$20.34	1 meal
100				\$46.04	2 meals
101				\$29.22	2 meals with dessert
102				\$15.05	1 meal (room service)
103			Wendy's	\$8.23	1 meal
104				\$13.52	1 meal (room service)
105		Maysville	Caproni's	\$22.00	2 meals
106				\$29.00	2 meals
107				\$60.00	
108				\$27.90	2 meals
109				\$36.18	3 meals
110				\$18.96	2 meals
111				\$27.75	
112			KFC	\$8.98	1 meal
113				\$25.81	1 meal
114			McDonald's	\$7.81	1 meal
115				\$8.05	1 meal
116				\$16.94	2 meals
117				\$12.76	1 meal
118				\$11.96	1 meal
119				\$13.01	1 soda and unknown number of individuals
120				\$20.14	1 meal
121				\$61.06	2 meals
122				\$11.96	1 meal
123	5/28/2008	Newport	Mitchell's Fish Market	\$63.28	2 meals
124	5/31/2008		Behel Street Café	\$31.54	2 meals

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
125			Madison Valet	\$22.00	parking
126			Madison Valet	\$22.00	parking
127		Covington	Community Yellow Cab	\$9.00	taxi
128				\$10.00	taxi
129			(231)-TAXI	\$12.00	taxi
130		Covington	Community Yellow Cab	\$12.00	taxi
131		Lexington	American Taxi Cab	\$15.00	taxi
132	7/31/2008	Hazard	Peking	\$31.00	food
133			Arby's	\$4.32	1 meal
134				\$28.00	2 meals
135			Down Dining	\$53.00	2 meals
136				\$25.00	1 meal
137			Dairy Queen	\$14.01	3 blizzards, 1 cheeseburger
138				\$21.00	1 meal
139				\$33.00	2 meals
140				\$47.00	3 meals
141				\$55.50	3 meals
142				\$23.00	2 meals
143				\$34.50	
144				\$8.52	1 meal
145	7/22/2008			\$24.44	
146				\$19.00	2 meals
147			Arby's	\$4.54	1 meal
148				\$14.09	2 meals
149				\$24.00	
150			Jeff Ruby's	\$61.50	2 meals
151				\$18.00	1 meal
152				\$39.00	2 meals
153				\$22.00	1 meal
154	6/30/2008	Covington	Madison Place Garage	\$4.50	Parking
155		Covington	At Your Service	\$12.00	Taxi



**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
156				\$7.84	1 meal
157				\$9.54	1 meal
158			McDonald's	\$8.46	1 meal
159				\$4.15	
160	9/24/2008			\$5.34	1 meal
161				\$5.82	1 meal
162				\$12.90	1 meal
163				\$53.00	3 meals
164				\$30.00	2 meals
165				\$46.09	
166	10/15/2008	Lexington	Miyako Sushi	\$51.00	1 meal
167				\$26.98	2 meals
168	9/28/2008		Big River Grille	\$36.00	2 meals
169	10/4/2008	Lexington	Miyako Sushi	\$75.00	1 meal
170				\$4.75	1 meal
171			KFC	\$9.29	1 meal
172				\$26.00	
173				\$39.78	
174				\$11.71	2 meals
175			KFC	\$8.07	1 meal
176				\$6.35	1 meal
177				\$13.94	
178				\$16.91	2 meals
179			Mitchell's Fish Market	\$83.23	4 meals
180				\$16.90	1 meal
181				\$10.46	1 meal
182				\$18.00	1 meal
183			Frisch's	\$22.00	3 meals
184				\$38.00	
185				\$56.00	3 meals
186	10/15/2008	Lexington	Double Tree	\$203.02	1 night
187	10/23/2008	Lexington	Double Tree	\$96.41	1 night

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
188		Covington	Community Yellow Cab	\$10.00	Taxi
189		Covington	Community Yellow Cab	\$10.00	Taxi
190				\$10.00	
191	9/25/2008			\$12.00	
192	8/30/2008	Covington	Marriott	\$170.43	1 night
193				\$8.52	soda, candy, paper
194				\$13.25	
195				\$35.22	3 meals
196	12/27/2008	Louisville	Red Lobster	\$61.00	2 meals
197	12/23/2008	Cincinnati	Benihana	\$52.00	2 meals
198	12/21/2008	Hazard	Peking	\$41.00	
199				\$35.00	
200				\$19.88	2 meals
201			KFC	\$8.28	1 meal
202				\$7.84	1 meal
203				\$27.00	2 meals
204				\$32.50	2 meals
205			Arby's	\$9.60	1 meal
206			McDonald's	\$4.45	1 meal
207			O'Charley's	\$32.50	2 meals (alcohol subtracted)
208				\$186.00	4 meals
209				\$66.00	2 meals
210	1/31/2009	Louisville	J. Alexander's	\$64.00	3 meals
211				\$40.52	
212				\$6.03	1 meal
213				\$7.57	1 meal
214				\$4.29	1 meal
215		Louisville	Yellow Cab of Louisville	\$15.00	taxi
216				\$20.00	1 meal
217				\$4.83	2 Cokes

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
218		Lexington	Thornton's	\$4.89	Chips and Pepsi
219				\$6.47	1 meal
220				\$84.00	3 meals
221	2/12/2009		Max and Erma's	\$31.50	2 meals
222		Covington	At Your Service	\$12.00	taxi
223		Covington	At Your Service	\$10.00	taxi
224		Covington	Scorpion Cab	\$12.00	taxi
225		Covington	Elite Taxi	\$10.00	taxi
226	4/6/2009			\$3.75	Bottle of soda
227				\$7.00	
228				\$2.50	Cookie
229	4/6/2009	Coronado	Hotel Del Coronado	\$8.05	2 ice tea
230	4/6/2009	Coronado	Hotel Del Coronado	\$3.53	1 muffin
231	4/7/2009	Ft. Wright	Burger King	\$8.66	1 meal
232				\$40.00	
233	4/7/2009	CN. KY./Cin.	CVG Airport	\$78.00	parking
234	4/7/2009	Ft. Wright	Burger King	\$4.71	1 meal
235	4/7/2009	Ft. Wright	Burger King	\$5.24	1 meal
236	4/2/2009	CVG Airport	McDonald's	\$9.11	2 breakfast
237	4/7/2009	Ft. Wright	Burger King	\$7.09	1 meal
238	4/2/2009	San Diego	7-Eleven	\$10.86	6 sodas, 1 paper
239				\$812.65	meals for unknown number of individuals
240			Super Shuttle	\$60.00	shuttle
241			Super Shuttle	\$60.00	shuttle
242				\$45.00	taxi
243				\$45.00	taxi
244				\$30.00	taxi
245				\$30.00	taxi
246		San Diego	NAT Cab Co.	\$20.00	taxi
247		San Diego	Taxi Cab Dispatch	\$20.00	taxi
248		San Diego	West Coast Cab	\$20.00	taxi

**Superintendent  
Sample Reimbursements With Inadequate Approval  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Amount Reimbursed with Inadequate Approval</b>	<b>Description of Purchase</b>
249		San Diego	San Diego Cab	\$20.00	taxi
250		San Diego	Santiago's Cab	\$20.00	taxi
251				\$12.00	taxi
252				\$12.00	taxi
253				\$12.00	taxi
254				\$12.00	
255	NA	NA	NA	\$100.00	Travel/Tips
256	NA	NA	NA	\$100.00	Travel/Tips
257	5/22/2009	Manchester, OH	Moyer Vineyard	\$465.00	Retirement lunch, 20 meals
258				\$717.30	
	<b>Total</b>			<b>\$8,562.14</b>	

**Superintendent**

**Sample Reimbursements With Inadequate or No Supporting Documentation**

**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
1			OK	\$15.00	Taxi	Yes	
2	7/16/2007			\$23.30	2x 10.99	Yes	
3			Long John Silvers	\$14.48	2 meals	Yes	
4				\$60.00	2 meals	Yes	
5				\$60.00	3 meals	Yes	
6				\$20.00	1 meal	Yes	
7				\$8.50	1 meal	Yes	
8				\$68.00			Yes
9		Georgetown	Steak 'n Shake	\$6.74	1 meal	Yes	
10				\$14.37	2 meals	Yes	
11				\$28.00	2 meals with dessert	Yes	
12	10/21/2007		Rafferty's	\$36.00	2 meals	Yes	
13				\$29.00	1 meal w/ cake	Yes	
14				\$29.00	1 meal w/ cake	Yes	
15				\$16.50	2 meals	Yes	
16			Marriott	\$24.00		Yes	
17		Kentucky (859)	Community Yellow Cab	\$20.00	taxi	Yes	
18				\$10.00			Yes
19				\$39.41		Yes	
20			Chili's	\$32.00	2 meals	Yes	
21			Arby's	\$4.32	1 meal	Yes	
22				\$41.50	3 meals	Yes	
23	12/11/2007	Maysville	Golden Dragon	\$17.00		Yes	
24			Dairy Queen	\$5.28	Blizzard and drink	Yes	
25				\$20.88	2 meals	Yes	
26			McDonald's	\$4.03	1 meal	Yes	
27			McDonald's	\$4.19	1 meal	Yes	
28				\$11.84	1 meal	Yes	
29				\$6.45	1 meal	Yes	
30			Margie's	\$15.37		Yes	
31			Krystal	\$12.86	1-2 meals	Yes	
32				\$26.80		Yes	

**Superintendent**

**Sample Reimbursements With Inadequate or No Supporting Documentation**

**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Receipt Date	Receipt Location	Vendor Name	Receipt Total	Description of Purchase	Inadequate Supporting Documentation	No Receipt
33				\$20.00	appetizers	Yes	
34				\$5.25	Danish and drink	Yes	
35			Subway	\$7.70	1 meal	Yes	
36				\$16.80	1 meal	Yes	
37				\$29.22	2 meals and dessert	Yes	
38	2/28/2008			\$12.48	2 meals	Yes	
39				\$30.00		Yes	
40				\$38.00		Yes	
41				\$31.00		Yes	
42			McDonald's	\$9.67	2 meals	Yes	
43			Waffle House	\$9.76		Yes	
44		Kentucky (859)	Community Yellow Cab	\$22.00	Taxi	Yes	
45			Taxi Cab Service	\$15.00	Taxi	Yes	
46				12.50		Yes	
47				25.00		Yes	
48				44.00	2 meals	Yes	
49	10/31/2007			44.00	2 meals	Yes	
50				14.73	2 meals	Yes	
51				37.86	4 meals	Yes	
52	??/15/2008		KFC	7.98	1 meal	Yes	
53			Arby's	7.71	1 meal	Yes	
54				17.00			Yes
55	4/16/2008		Peking	\$33.23	food	Yes	
56	4/12/2008			\$6.00	parking	Yes	
57			McDonald's	\$6.98	1 sandwich, 3 drinks	Yes	
58				\$13.00		Yes	
59				\$40.00	Cover	Yes	
60				\$4.72	Coke and M&Ms	Yes	
61				\$5.88	Cookie and Coke	Yes	
62	3/17/2008	Maysville		\$36.00	2 meals	Yes	
63				\$30.00	1-2 meals	Yes	
64			Subway	\$7.42	1 meal	Yes	

**Superintendent**

**Sample Reimbursements With Inadequate or No Supporting Documentation**

**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
65				\$31.00	1 meal	Yes	
66			Arby's	\$7.07	1 meal	Yes	
67	3/27/2008			\$20.88	2 meals	Yes	
68				\$23.69	2 meals	Yes	
69	4/5/2008		Wendy's	\$8.02	2 drinks, 1 sandwich, frosty	Yes	
70				\$10.00	1 meal	Yes	
71				\$20.00	1 meal	Yes	
72	4/12/2008		Big River Grill	\$31.00	2 meals	Yes	
73				\$33.00	2 meals w/ choc cake	Yes	
74			TCBY	\$4.28	TCBY frozen yogurt	Yes	
75	5/28/2008	Newport	Mitchell's Fish Market	\$71.28	food	Yes	
76	5/29/2008		Butternut Bakery Outlet	\$1.81	2 pastries	Yes	
77				\$28.41			Yes
78				\$43.00	3 meals w/ apps	Yes	
79				\$9.79	1 meal	Yes	
80				\$6.83	1 meal	Yes	
81				\$20.34	1 meal	Yes	
82				\$46.04	2 meals	Yes	
83				\$29.22	2 meals with dessert	Yes	
84				\$15.05	1 meal (room service)	Yes	
85			Wendy's	\$8.23	1 meal	Yes	
86				\$13.52	1 meal (room service)	Yes	
87		Maysville	Caproni's	\$22.00	2 meals	Yes	
88				\$29.00	2 meals	Yes	
89				\$60.00	unknown	Yes	
90				\$27.90	2 meals	Yes	
91				\$36.18	3 meals	Yes	
92				\$18.96	2 meals	Yes	
93				\$27.75	unknown	Yes	
94			KFC	\$8.98	1 meal	Yes	
95				\$25.81	1 meal	Yes	

**Superintendent**

**Sample Reimbursements With Inadequate or No Supporting Documentation**

**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
96			McDonald's	\$7.81	1 meal	Yes	
97				\$8.05	1 meal	Yes	
98				\$16.94	2 meals	Yes	
99				\$12.76	1 meal	Yes	
100				\$11.96	1 meal	Yes	
101				\$13.01	1 soda and ???	Yes	
102				\$20.14	1 meal	Yes	
103				\$61.06	2 meals	Yes	
104				\$11.96	1 meal	Yes	
105	5/31/2008		Behel Street Café	\$31.54	2 meals	Yes	
106			Madison Valet	\$22.00	parking	Yes	
107			Madison Valet	\$22.00	parking	Yes	
108		Covington	Community Yellow Cab	\$9.00	taxi	Yes	
109				\$10.00	taxi	Yes	
110			(231)-TAXI	\$12.00	taxi	Yes	
111		Covington	Community Yellow Cab	\$12.00	taxi	Yes	
112		Lexington	American Taxi Cab	\$15.00	taxi	Yes	
113	7/31/2008	Hazard	Peking	\$31.00	food	Yes	
114			Arby's	\$4.32	1 meal	Yes	
115				\$28.00	2 meals	Yes	
116			Down Dining	\$53.00	2 meals	Yes	
117				\$25.00	1 meal	Yes	
118			Dairy Queen	\$14.01	3 blizzards, 1 cheeseburger	Yes	
119				\$21.00	1 meal	Yes	
120				\$33.00	2 meals	Yes	
121				\$47.00	3 meals	Yes	
122				\$55.50	3 meals	Yes	
123				\$23.00	2 meals	Yes	
124				\$34.50		Yes	
125				\$8.52	1 meal	Yes	
126	7/22/2008			\$24.44		Yes	



**Superintendent****Appendix 1****Sample Reimbursements With Inadequate or No Supporting Documentation****July 1, 2007 – June 30, 2012****Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
127				\$19.00	2 meals	Yes	
128			Arby's	\$4.54	1 meal	Yes	
129				\$14.09	2 meals	Yes	
130				\$24.00	unknown	Yes	
131			Jeff Ruby's	\$61.50	2 meals	Yes	
132				\$18.00	1 meal	Yes	
133				\$39.00	2 meals	Yes	
134				\$22.00	1 meal	Yes	
135		Covington	At Your Service	\$12.00	Taxi	Yes	
136				\$7.84	1 meal	Yes	
137				\$9.54	1 meal	Yes	
138			McDonald's	\$8.46	1 meal	Yes	
139				\$4.15	unknown	Yes	
140	9/24/2008			\$5.34	1 meal	Yes	
141				\$5.82	1 meal	Yes	
142				\$12.90	1 meal	Yes	
143				\$53.00	3 meals	Yes	
144				\$30.00	2 meals	Yes	
145				\$46.09	unknown	Yes	
146				\$26.98	2 meals	Yes	
147	9/28/2008		Big River Grille	\$36.00	2 meals	Yes	
148				\$4.75	1 meal	Yes	
149			KFC	\$9.29	1 meal	Yes	
150				\$26.00		Yes	
151				\$39.78		Yes	
152				\$11.71	2 meals	Yes	
153			KFC	\$8.07	1 meal	Yes	
154				\$6.35	1 meal	Yes	
155				\$13.94	unknown	Yes	
156				\$16.91	2 meals	Yes	
157			Mitchell's Fish Market	\$83.23	4 meals	Yes	
158				\$16.90	1 meal	Yes	

**Superintendent  
Sample Reimbursements With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
159				\$10.46	1 meal	Yes	
160				\$18.00	1 meal	Yes	
161			Frisch's	\$22.00	3 meals	Yes	
162				\$38.00	unknown	Yes	
163				\$56.00	3 meals	Yes	
164		Covington	Community Yellow Cab	\$10.00	Taxi	Yes	
165		Covington	Community Yellow Cab	\$10.00	Taxi	Yes	
166				\$10.00			Yes
167	9/25/2008			\$12.00		Yes	
168				\$8.52	soda, candy, paper	Yes	
169				\$13.25	unknown	Yes	
170				\$35.22	3 meals	Yes	
171	12/21/2008	Hazard	Peking	\$41.00		Yes	
172				\$35.00		Yes	
173				\$19.88	2 meals	Yes	
174			KFC	\$8.28	1 meal	Yes	
175				\$7.84	1 meal	Yes	
176				\$27.00	2 meals	Yes	
177				\$32.50	2 meals	Yes	
178			Arby's	\$9.60	1 meal	Yes	
179			McDonald's	\$4.45	1 meal	Yes	
180			O'Charley's	\$32.50	2 meals (alcohol subtracted)	Yes	
181				\$186.00	4 meals	Yes	
182				\$66.00	2 meals	Yes	
183				\$40.52		Yes	
184				\$6.03	1 meal	Yes	
185				\$7.57	1 meal	Yes	
186				\$4.29	1 meal	Yes	
187		Louisville	Yellow Cab of Louisville	\$15.00	taxi	Yes	
188				\$20.00	1 meal	Yes	
189				\$4.83	2 Cokes	Yes	

**Superintendent**

**Sample Reimbursements With Inadequate or No Supporting Documentation**

**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Receipt Date	Receipt Location	Vendor Name	Receipt Total	Description of Purchase	Inadequate Supporting Documentation	No Receipt
190		Lexington	Thornton's	\$4.89	Chips and Pepsi	Yes	
191				\$6.47	1 meal	Yes	
192				\$84.00	3 meals	Yes	
193	2/12/2009		Max and Erma's	\$31.50	2 meals	Yes	
194		Covington	At Your Service	\$12.00	taxi	Yes	
195		Covington	At Your Service	\$10.00	taxi	Yes	
196		Covington	Scorpion Cab	\$12.00	taxi	Yes	
197		Covington	Elite Taxi	\$10.00	taxi	Yes	
198	4/6/2009			\$3.75	Bottle of soda	Yes	
199				\$7.00			Yes
200				\$2.50	Cookie	Yes	
201				\$40.00	unknown	Yes	
202				\$812.65	Meals for ???	Yes	
203			Super Shuttle	\$60.00	shuttle	Yes	
204			Super Shuttle	\$60.00	shuttle	Yes	
205				\$45.00	taxi	Yes	
206				\$45.00	taxi	Yes	
207				\$30.00	taxi	Yes	
208				\$30.00	taxi	Yes	
209		San Diego, CA	NAT Cab Co.	\$20.00	taxi	Yes	
210		San Diego, CA	Taxi Cab Dispatch	\$20.00	taxi	Yes	
211		San Diego, CA	West Coast Cab	\$20.00	taxi	Yes	
212		San Diego, CA	San Diego Cab	\$20.00	taxi	Yes	
213		San Diego, CA	Santiago's Cab	\$20.00	taxi	Yes	
214				\$12.00	taxi	Yes	
215				\$12.00	taxi	Yes	
216				\$12.00	taxi	Yes	
217				\$12.00			Yes
218				\$6.14	1 meal	Yes	
219				\$11.81	1 meal	Yes	
220				\$8.72	1 meal	Yes	
221				\$5.91	1 meal	Yes	
222			Arby's	\$8.45	1 meal	Yes	

**Superintendent  
Sample Reimbursements With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
223			McDonald's	\$5.08	1 meal	Yes	
224				\$20.00	2 meals	Yes	
225			McDonald's	\$6.54	1 meal	Yes	
226				\$78.00	3 meals	Yes	
227				\$120.00	2 meals plus apps	Yes	
228				\$7.03	1 meal	Yes	
229				\$27.86	2 meals	Yes	
230				\$32.00	2 meals	Yes	
231				\$77.00	3 meals	Yes	
232				\$11.95	1 meal	Yes	
233				\$87.00	3 meals	Yes	
234			McDonald's	\$12.84	2 meals	Yes	
235				\$12.55	1 drink, 2 soft pretzels	Yes	
236				\$24.00	2 meals	Yes	
237			Ruth's Chris	\$330.00	5 meals	Yes	
238				\$83.00	unknown	Yes	
239				\$39.00	unknown	Yes	
240				\$11.03	1 meal	Yes	
241			Hooters	\$47.91	3-4 meals	Yes	
242			McDonald's	\$8.13	1 meal	Yes	
243			Dairy Queen	\$14.34	2 Blizzards, 2 parfaits	Yes	
244			Chipotle	\$19.77	2 meals	Yes	
245			Cracker Barrel	\$23.19	2 meals	Yes	
246				\$22.85	2 meals	Yes	
247			Cracker Barrel	\$32.97	2 meals	Yes	
248				\$60.00	3 meals	Yes	
249				\$21.31	2 meals	Yes	
250				\$10.46	2 meals	Yes	
251				\$7.61	1 meal	Yes	
252				\$36.00	2 meals	Yes	
253				\$47.87	5 meals	Yes	
254				\$9.59			Yes
255				\$29.53	2 meals	Yes	

**Superintendent**  
**Sample Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Receipt Date	Receipt Location	Vendor Name	Receipt Total	Description of Purchase	Inadequate Supporting Documentation	No Receipt
256				\$18.00	2 meals	Yes	
257			Jeff Ruby's	\$126.94	2 meals	Yes	
258				\$28.00	2 meals	Yes	
259			Jeff Ruby's	\$154.00	4 meals/ dessert	Yes	
260				\$9.32	1 meal	Yes	
261			Cracker Barrel	\$27.00	2 meals	Yes	
262				\$5.99	1 meal	Yes	
263			PF Chang's	\$44.00	2 meals	Yes	
264			KFC	\$10.64	2 meals	Yes	
265				\$35.05	wings for ???	Yes	
266		Maysville		\$30.00	2 meals	Yes	
267		Maysville		\$28.00	2 meals	Yes	
268				\$60.00	2 meals	Yes	
269				\$73.00	2 meals	Yes	
270				\$63.00	2 meals	Yes	
271				\$16.28	2 meals	Yes	
272				\$38.00	unknown	Yes	
273			Chipotle	\$20.00	2 meals	Yes	
274				\$15.27	1 meal	Yes	
275				\$19.00	1 meal (pizza)	Yes	
276				\$17.00	2 meals	Yes	
277				\$26.00	2 meals	Yes	
278				\$22.00	1 meal	Yes	
279				\$11.94	2 meals	Yes	
280			Chipotle	\$22.00	2 meals	Yes	
281				\$18.00	2 meals	Yes	
282				\$13.76	2 meals	Yes	
283				\$20.19	2 meals	Yes	
284				\$22.37	2 meals	Yes	
285			Jeff Ruby's	\$190.00	3-4 meals	Yes	
286				\$39.00	2 meals	Yes	
287				\$42.29	4 meals	Yes	
288				\$102.00	4 meals	Yes	

**Superintendent**  
**Sample Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Receipt Date	Receipt Location	Vendor Name	Receipt Total	Description of Purchase	Inadequate Supporting Documentation	No Receipt
289				\$26.00	3 meals	Yes	
290				\$7.48	1 meal	Yes	
291				\$25.00	2 meals	Yes	
292			Chipotle	\$18.07	2 meals	Yes	
293				\$4.44	1 meal	Yes	
294			Krystal	\$8.74	1 meal	Yes	
295				\$50.62	3 meals	Yes	
296				\$43.00	4 meals	Yes	
297				\$35.00		Yes	
298				\$42.00	3 meals	Yes	
299				\$70.00	2 meals	Yes	
300				\$16.00	2 meals	Yes	
301				\$5.21	1 meal	Yes	
302			Outback	\$66.00	2 meals	Yes	
303				\$30.67	3 meals	Yes	
304				\$88.00	2 meals	Yes	
305				\$64.00	5 meals	Yes	
306				\$75.00	??? Meals	Yes	
307				\$87.00	2 meals	Yes	
308				\$51.00	2 meals	Yes	
309				\$50.00	2 meals	Yes	
310				\$28.12	3 meals	Yes	
311			China Chef	\$32.00	unknown	Yes	
312			Frisch's	\$25.56	2 meals	Yes	
313				\$30.00			Yes
314				\$5.39	chips and Coke	Yes	
315				\$43.00	4 meals	Yes	
316				\$71.00	unknown	Yes	
317			China Chef	\$26.98	unknown	Yes	
318				\$47.00	unknown	Yes	
319				\$160.00	2 meals	Yes	
320				\$28.00	3 meals	Yes	
321				\$29.00	2 meals	Yes	

**Superintendent**  
**Sample Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
322				\$28.00	2 meals	Yes	
323				\$4.23	1 meal	Yes	
324				\$19.03	4 meals	Yes	
325				\$13.66	2 meals	Yes	
326				\$61.63	2 meals	Yes	
327	6/23/2010			\$5.93	1 meal	Yes	
328				\$53.00	4 meals	Yes	
329				\$16.55	2 meals	Yes	
330				\$20.89	2 meals	Yes	
331			Maki of Japan	\$11.20	1 meal	Yes	
332			Cracker Barrel	\$38.00	3 meals	Yes	
333			Chipotle	\$20.88	2 meals	Yes	
334			Proof on Main	\$37.00	2 meals	Yes	
335	6/22/2010			\$48.00	3 meals	Yes	
336	6/16/2010		Jeff Ruby's	\$95.00	2 meals	Yes	
337				\$7.92	1 meal	Yes	
338				\$24.96	2 meals	Yes	
339				\$12.84	2 meals	Yes	
340	8/7/2010			\$10.77	1 meal	Yes	
341				\$7.00	1 meal	Yes	
342				\$18.00	1 meal	Yes	
343				\$58.00	4 meals	Yes	
344				\$100.00	3 meals	Yes	
345	7/29/2010			\$87.94	unknown	Yes	
346				\$55.47	5 meals	Yes	
347				\$5.10	2 Cokes	Yes	
348			Pizza Hut	\$6.34	1 meal	Yes	
349				\$23.00	3 meals	Yes	
350				\$58.00	unknown	Yes	
351				\$15.75			Yes
352				\$11.33	1 meal	Yes	
353				\$99.00	6 meals	Yes	
354				\$21.35	2 meals	Yes	

**Superintendent  
Sample Reimbursements With Inadequate or No Supporting Documentation  
July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Receipt Date	Receipt Location	Vendor Name	Receipt Total	Description of Purchase	Inadequate Supporting Documentation	No Receipt
355				\$7.83	1 meal	Yes	
356				\$9.54	1 meal	Yes	
357				\$47.00	4 meals	Yes	
358			KFC	\$8.60	1 meal	Yes	
359			Bob Evans	\$40.00	3 meals	Yes	
360				\$14.57	2 meals	Yes	
361				\$9.97	1 meal	Yes	
362				\$13.37	unknown	Yes	
363				\$31.00	unknown	Yes	
364				\$36.00	4 meals	Yes	
365				\$53.00	4 meals	Yes	
366	9/8/2010		Outback	\$89.00	4 meals	Yes	
367				\$18.62	2 meals	Yes	
368				\$14.06	1 meal	Yes	
369	12/16/2010			\$18.00	2 meals	Yes	
370				\$14.51	2 meals	Yes	
371				\$77.00	3 meals	Yes	
372			McDonald's	\$7.20	1 meal	Yes	
373				\$12.86	1 meal	Yes	
374			Chipotle	\$6.31	1 meal	Yes	
375			Qdoba	\$21.76	3 meals	Yes	
376			Elite Taxi	\$12.00	taxi	Yes	
377			BGH	\$120.00	4 meals	Yes	
378				\$37.00	unknown	Yes	
379				\$65.00	5 meals	Yes	
380			Frisch's	\$18.92	2 meals	Yes	
381				\$24.00	2 meals	Yes	
382				\$30.00	unknown	Yes	
383			BGH	\$82.00	2 meals w/ apps	Yes	
384				\$7.38	1 meal	Yes	
385				\$31.00	2 meals	Yes	
386				\$8.96	1 meal	Yes	
387			BGH	\$72.00	2 meals	Yes	



**Superintendent**  
**Sample Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2007 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Receipt Date</b>	<b>Receipt Location</b>	<b>Vendor Name</b>	<b>Receipt Total</b>	<b>Description of Purchase</b>	<b>Inadequate Supporting Documentation</b>	<b>No Receipt</b>
388				\$6.03	1 meal	Yes	
389			BGH	\$64.00	4 meals	Yes	
390				\$3.63	1 meal	Yes	
391				\$5.27	1 meal	Yes	
392				\$43.00	3 meals	Yes	
393				\$7.38	1 meal	Yes	
394				\$17.94	??? Meals	Yes	
395		Maysville	Frisch's	\$28.46	3 meals	Yes	
396	3/2/2011			\$87.50	2 meals w/ apps and dessert	Yes	
397		Maysville	Frisch's	\$23.00	2 meals	Yes	
398	4/12/2011		Guava and Java	\$13.33	drinks and pastries	Yes	
399				\$79.00	4-5 meals	Yes	
	<b>Total</b>			<b>\$12,475.48</b>		<b>389</b>	<b>10</b>



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**Assistant Superintendent**  
**Credit Card Expenditures With No Purpose Stated**  
**December 6, 2008 – June 30, 2012**

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**Appendix 2**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Amount with No Purpose Stated</b>
1	6/25/2010	Courtyard by Marriott	Lexington	KY	unknown	\$134.90
2	11/24/2010	Buckhead Mountain Grill	Louisville	KY	restaurant	\$37.82
3	5/2/2011	AT&T	Maysville	KY	cell phones/accessories	\$111.99
	<b>Total</b>					<b>\$284.71</b>

**Assistant Superintendent  
Credit Card Expenditures That Appeared Excessive  
December 6, 2008 – June 30, 2012**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Description of Expenditure</b>	<b>Total Transaction Amount</b>	<b>Amount that Appears Excessive</b>
1	1/12/2009	Subway	Maysville	KY	8 subs @ 11:37 am; "food for for meeting on 1/12"; eating in district	\$40.00	\$40.00
2	3/25/2009	Malone's/Harry's	Lexington	KY	8 guests; supper @ 7:31 pm; paid an additional \$52 in tip after \$49.65 had already been added	\$396.99	\$52.00
3	2/22/2010	Jeff Ruby's	Louisville	KY	2-3 guests (not listed); supper @ 6:45 pm; workshop	\$139.58	\$139.58
4	3/11/2010	Jeff Ruby's	Louisville	KY	3-4 guests; supper @ 7:42	\$155.95	\$155.95
5	4/30/2010	Moyer Restaurant	Manchester	OH	12 guests; lunch @ 2:19 pm; someone leaving	\$272.90	\$272.90
6	6/3/2010	Big Boy	Maysville	KY	5 guests; Manager's Meeting- Food Services; eating in district	\$53.95	\$53.95
7	9/21/2010	Ruth's Chris Steakhouse	Louisville	KY	16 guests; supper @ 8:53 pm - KASC conference	\$1,275.95	\$1,275.95
8	12/7/2010	Harbor House Restaurant	San Diego	CA	4 guests	\$219.99	\$219.99
9	12/8/2010	Crab Catcher Restaurant	La Jolla	CA	4 unknown guests; supper	\$276.34	\$276.34
10	1/31/2011	Charley's Steakhouse	Tampa	FL	3 unknown guests; supper	\$249.46	\$249.46
11	4/13/2011	Ruth's Chris Steakhouse	Indianapolis	IN	6 unknown guests; supper	\$409.30	\$409.30
	<b>Total</b>					<b>\$3,490.41</b>	<b>\$3,145.42</b>

**Assistant Superintendent  
Credit Card Expenditures With Inadequate Approval  
December 6, 2008 – June 30, 2012**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate Approval</b>
1	3/25/2009	DeSha's	Lexington	KY	restaurant	\$79.31	\$79.31
2	3/25/2009	DeSha's	Lexington	KY	restaurant	\$41.51	\$41.51
3	3/25/2009	Malone's/Harry's	Lexington	KY	restaurant	\$396.99	\$396.99
4	3/26/2009	O'Charley's	Lexington	KY	restaurant	\$73.00	\$73.00
5	6/19/2009	Embassy Suites	Lexington	KY	hotel	\$224.58	\$224.58
6	2/23/2010	TGI Friday's	Louisville	KY	restaurant	\$110.00	\$110.00
7	4/30/2010	Moyer Restaurant	Manchester	OH	restaurant	\$272.90	\$272.90
8	6/25/2010	Courtyard by Marriott	Lexington	KY	unknown	\$134.90	\$134.90
9	7/7/2010	Malone's/Harry's	Lexington	KY	restaurant	\$41.30	\$41.30
10	7/8/2010	Malone's/Harry's	Lexington	KY	restaurant	\$223.65	\$223.65
11	7/28/2010	DeSha's	Lexington	KY	restaurant	\$174.77	\$174.77
12	7/28/2010	Thoughtful Education	Ho Ho Kus	NJ	supplies (classroom)	\$782.00	\$782.00
13	7/28/2010	Hyatt Regency	Lexington	KY	restaurant	\$24.93	\$24.93
14	7/28/2010	Malone's/Harry's	Lexington	KY	restaurant	\$241.50	\$241.50
15	7/29/2010	DeSha's	Lexington	KY	restaurant	\$238.21	\$238.21
16	11/24/2010	Buckhead Mountain Grill	Louisville	KY	restaurant	\$37.82	\$37.82
17	3/8/2011	AT&T	Maysville	KY	cell phones/accessories	\$338.23	\$338.23
18	5/2/2011	AT&T	Maysville	KY	cell phones/accessories	\$111.99	\$111.99
19	11/4/2011	Subway	Berea	KY	restaurant	\$118.20	\$118.20
20	4/30/2012	HMM Greenwood Heinemann	Portsmouth	NH	supplies	\$557.04	\$557.04
	<b>Total</b>					<b>\$4,222.83</b>	<b>\$4,222.83</b>

**Assistant Superintendent**  
**Credit Card Expenditures With Inadequate or No Supporting Documentation**  
**December 6, 2008 – June 30, 2012**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
1	6/11/2009	Lexington Hotel F/B	Lexington	KY	unknown	\$25.02	\$25.02
2	11/21/2009	Sheraton Hotels	Nashville	TN	hotel/food/parking	\$354.78	\$37.67
3	1/28/2010	Island Way Grill	Clearwater	FL	restaurant	\$44.28	\$44.28
4	2/23/2010	TGI Friday's	Louisville	KY	restaurant	\$110.00	\$110.00
5	3/12/2010	Galt House Hotel	Louisville	KY	unknown	\$34.18	\$34.18
6	6/25/2010	Courtyard by Marriott	Lexington	KY	unknown	\$134.90	\$134.90
7	9/22/2010	Hilton Hotels	Louisville	KY	parking/food	\$67.90	\$17.90
8	9/22/2010	Hilton Hotels	Louisville	KY	unknown	\$50.00	\$50.00
9	9/22/2010	Hilton Hotels	Louisville	KY	unknown	\$51.00	\$51.00
10	9/22/2010	Hilton Hotels	Louisville	KY	unknown	\$50.00	\$50.00
11	10/12/2010	Country Inn & Suites	Shepherdsville	KY	hotel	\$94.49	\$94.49
12	10/12/2010	Country Inn & Suites	Shepherdsville	KY	hotel	\$94.49	\$94.49
13	10/12/2010	Country Inn & Suites	Shepherdsville	KY	hotel	\$94.49	\$94.49
14	10/12/2010	Country Inn & Suites	Shepherdsville	KY	hotel	\$94.49	\$94.49
15	10/25/2010	Courtyard by Marriott	Louisville	KY	hotel	\$1,259.73	\$1,259.73
16	11/24/2010	Buckhead Mountain Grill	Louisville	KY	restaurant	\$37.82	\$37.82
17	12/7/2010	Delta Air	Lexington	KY	air travel & fees	\$25.00	\$25.00
18	12/7/2010	Delta Air	Lexington	KY	air travel & fees	\$25.00	\$25.00
19	12/7/2010	Delta Air	Lexington	KY	air travel & fees	\$25.00	\$25.00
20	12/11/2010	RPS	Lexington	KY	other services	\$55.00	\$55.00
21	2/3/2011	Delta Air	Tampa	FL	air travel & fees	\$60.00	\$60.00
22	2/3/2011	Delta Air	Tampa	FL	air travel & fees	\$25.00	\$25.00
23	2/3/2011	Cincinnati Airport	Erlanger	KY	unknown	\$57.00	\$57.00
24	2/4/2011	Westin Harbor Island	Tampa	FL	unknown	\$131.07	\$131.07
25	2/4/2011	Westin Harbor Island	Tampa	FL	unknown	\$97.31	\$97.31
26	2/4/2011	Westin Harbor Island	Tampa	FL	unknown	\$4.55	\$4.55
27	2/4/2011	Westin Harbor Island	Tampa	FL	unknown	\$4.55	\$4.55
28	3/8/2011	AT&T	Maysville	KY	cell phones/accessories	\$338.23	\$338.23
29	4/15/2011	Westin	Indianapolis	IN	hotel/food/internet	\$536.58	\$98.41
30	4/15/2011	Westin	Indianapolis	IN	hotel/food/internet	\$624.17	\$286.00

**Assistant Superintendent**  
**Credit Card Expenditures With Inadequate or No Supporting Documentation**  
**December 6, 2008 – June 30, 2012**

	<b>Transaction Date</b>	<b>Vendor Name</b>	<b>Vendor Location</b>		<b>Expense Type</b>	<b>Total Transaction Amount</b>	<b>Amount with Inadequate or No Supporting Documentation</b>
31	4/15/2011	Westin	Indianapolis	IN	hotel	\$492.22	\$64.00
32	4/15/2011	Westin	Indianapolis	IN	hotel/food	\$483.22	\$55.00
33	4/15/2011	Westin	Indianapolis	IN	unknown	\$109.24	\$109.54
34	8/25/2011	AT&T	Maysville	KY	cell phones/accessories	\$264.96	\$264.96
35	10/30/2011	Hyatt Regency	Lexington	KY	hotel/food/parking	\$345.94	\$36.00
36	10/30/2011	Hyatt Regency	Lexington	KY	unknown	\$269.94	\$269.94
37	10/30/2011	Hyatt Regency	Lexington	KY	unknown	\$269.94	\$269.94
38	11/4/2011	Subway	Berea	KY	restaurant	\$118.20	\$118.20
39	1/12/2012	Hampton Inn & Suites	Hazard	KY	unknown	\$109.14	\$109.14
40	1/12/2012	Hampton Inn & Suites	Hazard	KY	unknown	\$113.36	\$113.36
41	1/12/2012	Hampton Inn & Suites	Hazard	KY	unknown	\$109.14	\$109.14
42	2/7/2012	Dove Enterprises	Stow	OH	supplies (classroom)	\$42.21	\$42.21
43	2/8/2012	Renaissance Hotels	Columbus	OH	parking	\$69.00	\$69.00
44	2/8/2012	Renaissance Hotels	Columbus	OH	parking	\$69.00	\$69.00
45	2/8/2012	Renaissance Hotels	Columbus	OH	parking	\$69.00	\$69.00
46	4/19/2012	Boston Taxi	Long Island	NY	taxi/shuttle	\$36.12	\$36.12
47	4/24/2012	Hyatt Hotels	Boston	MA	hotel/food/internet	\$794.23	\$3.00
48	4/30/2012	HMM Greenwood Heinemann	Portsmouth	NH	supplies	\$557.04	\$557.04
49	5/3/2012	Hilton Hotels	Chicago	IL	hotel/food	\$490.55	\$27.26
50	5/3/2012	Hilton Hotels	Chicago	IL	hotel/food/parking/other	\$703.81	\$54.52
	<b>Total</b>					<b>\$10,122.29</b>	<b>\$5,908.95</b>

**Assistant Superintendent  
Reimbursements With No Purpose Stated  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with No Purpose Stated</b>
1	1/2/2010	Lexington	KY	Travel Expense, Target, (mop, Mr. Clean, area rug)	\$212.37	\$212.37
	<b>Total</b>				<b>\$212.37</b>	<b>\$212.37</b>



**Assistant Superintendent  
Reimbursements That Appeared Excessive  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed that Appears Excessive</b>
1	3/25/2011	Maysville	KY	Applebee's #218, 9 people, Facility Plan Mtg	\$135.43	\$135.43
2	9/6/2011	Unknown	Unknown	Highland Christian Visitation	\$10.34	\$10.34
3	9/7/2011	Unknown	Unknown	Highland Christian Funeral	\$10.34	\$10.34
	<b>Total</b>				<b>\$156.11</b>	<b>\$156.11</b>

**Assistant Superintendent  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
1	6/20/2011	Lexington	KY	ISN, Blue Fire Bar & Grill, Hyatt Regency, 1	\$12.05	\$12.05
2	6/20/2011	Lexington	KY	ISN, Malone's, 1 guest, 7:30pm	\$19.37	\$19.37
3	6/21-6/22	Lexington	KY	ISN Lexington followed by 1 day retreat	\$75.20	\$75.20
4	6/20/2011	Lexington	KY	ISN, Lexington Center Corp Parking	\$7.00	\$7.00
5	6/21/2011	Lexington	KY	ISN, Restaurant, 1 guest, 7:35pm	\$16.07	\$16.07
6	6/21/2011	Lexington	KY	ISN, McDonald's, 3:55pm, 2 guests	\$2.12	\$2.12
7	6/21/2011	Lexington	KY	ISN, Lexington Center Corp Parking	\$7.00	\$7.00
8	6/2/2011	Maysville	KY	Applebees - Math Specilaist Discussion	\$5.17	\$5.17
9	6/13/2011	Maysville	KY	check on someone	\$9.21	\$9.21
10	6/14/2011	Maysville	KY	Extension Office - ARC (2 times)	\$1.59	\$1.59
11	6/15/2011	Maysville	KY	Applebees - Reading & AYP	\$5.17	\$5.17
12	June	Maysville	KY	travel between schools	\$149.94	\$149.94
13	10/27-10/29	Rich/Lex	KY	Intn'l Invitational Educational Conf	\$89.30	\$89.30
14	10/27/2011	Rich/Lex	KY	per diem at Conf. breakfast	\$10.00	\$10.00
15	10/27/2011	Rich/Lex	KY	per diem at Conf. lunch	\$15.00	\$15.00
16	10/27/2011	Rich/Lex	KY	per diem at Conf. dinner	\$25.00	\$25.00
17	10/28/2011	Rich/Lex	KY	per diem at Conf. breakfast	\$10.00	\$10.00
18	10/28/2011	Rich/Lex	KY	per diem at Conf. lunch	\$15.00	\$15.00
19	10/28/2011	Rich/Lex	KY	per diem at Conf. dinner	\$25.00	\$25.00
20	10/29/2011	Rich/Lex	KY	per diem at Conf. lunch	\$15.00	\$15.00
21	10/12/2011	Ashland	KY	ISN meeting	\$81.78	\$81.78
22	11/4/2011	Berea	KY	Silver Creek Middle School Visitation	\$108.10	\$108.10
	<b>Total</b>				<b>\$704.07</b>	<b>\$704.07</b>

**Assistant Superintendent**  
**Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
1	10/26/2009	Lexington	KY	CKEC, 5 people, Restaurant UNK	\$63.89	\$63.89
2	4/8/2010	Chicago	IL	Artists Restaurant	\$25.31	\$25.31
3	4/6/2010	Unknown	Unknown	Advance Pay supported by Inadequate Documentation	\$1,800.00	\$375.15
4	4/12/2010	Chicago	IL	Breakfast (handwritten, no receipt)	\$5.25	\$5.25
5	6/21/2011	Unknown	Unknown	ISN, Restaurant, 1 guest, 7:35pm	\$16.07	\$16.07
	<b>Total</b>				<b>\$1,910.52</b>	<b>\$485.67</b>



**Associate Superintendent  
Reimbursements With No Purpose Stated  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with No Purpose Stated</b>
1	1/12/2010	Maysville	KY	Subway, lunch for 1	\$4.54	\$4.54
2	1/26/2010	Maysville	KY	subway, lunch for 2	\$13.82	\$13.82
3	1/4/2011	Lexington	KY	Unknown	\$5.54	\$5.54
	<b>Total</b>				<b>\$23.90</b>	<b>\$23.90</b>

**Associate Superintendent  
Reimbursements That Appeared Excessive  
July 1, 2009 – June 30, 2012**

	Trip/Expense Date	Location		Trip/Expense Description	Total Transaction Amount	Amount Reimbursed that Appears Excessive
1	7/8/2009	Maysville	KY	Frisch's, 2 guests; Meeting with superintendent	\$10.81	\$10.81
2	9/3/2009	Maysville	KY	Caproni's - Meal at Retirement Lunch, 1 guest	\$10.62	\$10.62
3	9/27/2009	Maysville	KY	Walkthrough meetings: Bob Evans, 1 meal, 2 guests	\$17.76	\$17.76
4	10/12/2009	Louisville	KY	Safe Schools Conference: 2 meals - \$7.38 and \$448.88 at Ruth's Chris, 6 guests, including Board members	\$456.26	\$448.88
5	1/11/2010	Maysville	KY	Subway, Business Lunch for 3	\$27.70	\$27.70
6	1/11/2010	Maysville	KY	McDonald's, "Business Lunch"; coffee for 1	\$1.37	\$1.37
7	1/12/2010	Maysville	KY	Subway, lunch for 1	\$4.54	\$4.54
8	1/24/2010	Lexington	KY	Lexington Hospital to visit someone; food, 2 meals, 1 guest each \$8.87; mileage	\$58.07	\$58.07
9	1/26/2010	Maysville	KY	Subway, lunch for 2	\$13.82	\$13.82
10	2/19/2010	Maysville	KY	Golden Dragon-Meeting	\$15.70	\$15.90
11	6/1/2010	Maysville	KY	Lunch for kindergarten staff on transition day	\$58.78	\$51.21
12	5/13/2010	Maysville	KY	School Meeting: 1 meal, 1 guest	\$11.00	\$11.00
13	6/24/2010	Maysville	KY	Office Staff Meal	\$51.23	\$51.23
14	6/24/2010	Maysville	KY	Staff Meal, 5 guests	\$44.23	\$44.23
15	8/12/2010	Maysville	KY	In District Meeting	\$9.87	\$9.87
17	10/22/2010	Maysville	KY	Lunch with Board Member to discuss upcoming meeting	\$18.22	\$18.22
20	1/27/2011	Maysville	KY	Work Session with superintendent; Applebee's, 1 meal, 2 guests	\$32.34	\$32.34
21	2/4/2011	Louisville	KY	Board Dinner KSBA: 1 meal, 6 guests, \$281.17; 1 meal, 1 guest \$6.76; mileage	\$446.33	\$281.17
22	2/14/2011	Maysville	KY	Secretary Breakfast-Valentines Day	\$14.25	\$14.25
23	2/15/2011	unknown		Visitation	\$22.00	\$22.00
24	2/16/2011	unknown		Funeral	\$26.40	\$26.40
25	3/12/2011	Princeton	NJ	SLLA Conference: 1 meal, 2 people	\$50.84	\$7.50
26	4/15/2011	Maysville	KY	DeSha's Meeting	\$27.54	\$27.54
27	3/26/2011	Maysville	KY	Meeting to discuss radio show: meal	\$14.72	\$14.72
28	4/11/2011	Maysville	KY	Radio Meeting: meal	\$14.35	\$14.35
29	4/22/2011	Maysville	KY	Radio Meeting: meal	\$15.78	\$15.78
30	2/15/2012	Flemingsburg	KY	Flemingsburg	\$27.00	\$27.00
	<b>Total</b>				<b>\$1,501.53</b>	<b>\$1,278.28</b>

**Associate Superintendent  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
1	7/10/2011	Nashville	TN	SNA Conference; \$38.29 food	\$298.67	\$298.67
2	7/11/2011	Nashville	TN	SNA Conference	\$20.77	\$20.77
3	7/12/2011	Nashville	TN	SNA Conference	\$34.29	\$34.29
4	7/13/2011	Nashville	TN	SNA Conference; \$6.49 food, \$78.68 parking, \$906.56 hotel	\$991.73	\$991.73
5	7/14/2011	Nashville	TN	SNA Conference, meal for 1	\$8.88	\$8.88
6	9/28-9/30/2011	Lexington	KY	KYSPRA - hotel for 2 nights, internet, food \$460.75; \$100 food	\$651.55	\$651.55
7	10/25-10/29/11	Richmond	KY	IAIE - hotel for 4 nights \$411.84; \$185 food	\$680.54	\$680.54
8	2/15/2012	Flemingsburg	KY	mileage - Flemingsburg	\$27.00	\$27.00
9	3/1/2012			mileage - Montgomery County Game-School Official	\$54.00	\$54.00
10	3/5/2012			mileage - Fayette County Food Service Visit	\$40.50	\$40.50
11	3/6/2012			mileage - Montgomery County Game-School Official	\$40.50	\$40.50
12	3/7/2012			mileage - Adopt a School Meeting-.....Program	\$54.00	\$54.00
13	3/11/2012			3/6- mileage ( <i>location is illegible</i> )	\$81.00	\$81.00
14				Phone Reimbursement - submitted in March 2012	\$39.00	\$39.00
15	3/14-3/17/2012	Covington	KY	KYSPRA Conference - \$427.88 hotel 3 nights; \$21 parking; \$135 food; Phone Reimbursement \$39	\$690.38	\$690.38
16	5/22/2012	Lexington	KY	KASS-Marriott	\$57.60	\$57.60
	<b>Total</b>				<b>\$3,770.41</b>	<b>\$3,770.41</b>

**Associate Superintendent  
Reimbursements With Inadequate or No Supporting Documentation  
July 1, 2009 – June 30, 2012**

	Trip/Expense Date	Location		Trip/Expense Description	Total Transaction Amount	Amount Reimbursed with Inadequate or No Supporting Documentation
1	7/13/2009	Mount Sterling	KY	Powell County Meeting; Terry & Kathy's on Main, 2 guests \$48.65	\$107.45	\$48.65
2	9/19/2009	Morehead	KY	Speaking engagement: 2 meals \$25.06; mileage	\$62.86	\$18.73
3	9/27/2009	Maysville	KY	Walkthrough meetings: Bob Evans, 1 meal, 2 guests	\$17.76	\$17.76
4	10/9/2009	Louisville	KY	Safe Schools Conference; 3 meals \$; hotel, 1 room, 4 nights \$662.44, parking \$18, 6 meals/snacks \$90.11; mileage \$143.50	\$950.93	\$106.92
5	10/10/2009	Louisville	KY	Safe Schools Conference: 2 meals	\$19.90	\$9.24
6	10/11/2009	Louisville	KY	Safe Schools Conference: 3 meals	\$69.27	\$8.34
7	9/21-24/2009	Louisville	KY	SBDM Conference: 4 meals, \$23.38; hotel, 1 room, 2 nights \$273.74; mileage \$100.80	\$397.92	\$11.08
8	10/17-10/20/2009	Frankfort	KY	KY School Nutrition; food	\$12.69	\$4.55
9	11/30/2009			Meeting	\$35.24	\$35.24
10	12/11/2009	Flemingsburg	KY	La Finca Mexican Restaurant, 2 guests	\$15.48	\$15.48
11	1/11/2010	Maysville	KY	McDonald's, "Business Lunch"; coffee for 1 ( <i>was reimbursed amount tendered as payment, not amount purchased; difference is unsupported</i> )	\$1.37	\$4.00
12	2/22/2010	Lexington	KY	Lexington Meeting; snack \$2.35; meal \$17.96	\$20.31	\$17.96
13	2/19/2010	Maysville	KY	Golden Dragon-Meeting	\$15.70	\$15.90
14	3/23/2010	Lexington	KY	Midway Student Teachers- food \$ 43.64; mileage	\$105.14	\$29.94
15	3/17/2010	Lexington	KY	KEDC meeting; food \$; hotel, Hyatt, 1 room, 4 nights \$319.84	\$394.78	\$12.55
16	3/18/2010	Lexington	KY	KASA Finance Meeting	\$15.30	\$15.30
17	3/21/2010	Lexington	KY	KASA Finance Meeting	\$38.65	\$18.42
18				Unknown	\$38.70	\$38.70
19	4/12/2010	Chicago	IL	NSBA, Lunch for 1	\$5.02	\$5.02
20	4/10/2010	Chicago	IL	NSBA: food \$3.79; taxis \$43	\$46.79	\$3.79
21	4/12/2010	Chicago	IL	NSBA: food \$30.60; pictures \$13.92; taxis \$30	\$74.52	\$15.75
22	4/13/2010	Chicago	IL	NSBA: food \$191.51 (including \$153.10 meal for 4); taxis \$27	\$218.51	\$15.00



**Associate Superintendent  
Reimbursements With Inadequate or No Supporting Documentation  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
23	5/19/2010	Princeton	NJ	ETS - meals \$1.05; 1/2 of travel \$279.50; parking \$14; toll \$5	\$299.55	\$1.05
24	5/23/2010	Princeton	NJ	ETS - meals \$14.17; toll \$9.70	\$23.87	\$9.94
25	6/1/2010	Maysville	KY	Lunch for kindergarten staff on transition day	\$58.78	\$7.57
26	7/20/2010	Louisville	KY	KASA: hotel \$673.98; food at hotel \$50.79; parking, 4 days \$28; meals \$44.73; mileage	\$955.00	\$21.86
27	7/21/2010	Louisville	KY	KASA: 1 meal, 1 guest	\$16.84	\$16.84
28	10/19/2010	Lexington	KY	Kentucky School Nutrition Conference: 4 meals \$65.45; snacks at giftshop \$7.05; hotel \$421.67; mileage	\$575.12	\$7.05
29	10/21/2010	Lexington	KY	Kentucky School Nutrition Conference: 3 meals \$32.01	\$32.01	\$13.00
30	11/7/2010	Bowling Green	KY	Title One Conference: 3 meals \$27.47; hotel \$100.94, 1 meal \$20.02; mileage	\$298.93	\$20.02
31	Unknown	Unknown		Phone bill	\$101.80	\$101.80
32	11/14-15/2010	Louisville	KY	SAFE Schools Conference: 4 meals, \$59.29; hotel, 1 room, 2 nights \$273.74, 7 meals/snacks \$45.99, parking \$18; mileage \$150.50	\$547.52	\$45.99
33	3/16/2011	Lexington	KY	KASA School Finance: 3 meals \$25.52; hotel 1 room, 3 nights \$507, snacks \$7; mileage \$66	\$602.52	\$9.11
34	3/18/2011	Lexington	KY	KEDC: 3 meals \$36.64; mileage	\$46.64	\$3.16
35	4/11/2011	San Francisco	CA	NSBA: 1 meal, 8 people \$49.46; taxi \$75	\$124.46	\$75.00
36	4/12/2011	San Francisco	CA	NSBA: 6 meals/snacks	\$30.28	\$1.30
37	4/7-12/11	San Francisco	CA	NSBA: 3 meals \$49.03; mileage \$65.80; taxi \$75; hotel, 1 room, 5 nights \$1173, snacks/meal \$44.90	\$1,407.73	\$55.36
38	4/11/2011	Maysville	KY	Radio Meeting: meal	\$14.35	\$14.35
39	4/16/2011	Cynthiana	KY	View Cynthiana Track Facilities: meal \$6.50; mileage	\$53.92	\$6.50
40	4/22/2011	Maysville	KY	Radio Meeting: meal	\$15.78	\$15.78
41	4/23/2011	Unknown		Facility Trip Montgomery County	\$87.27	\$30.87
42	5/11/2011	Lexington	KY	Lexington Meeting: 4 meals/snacks \$35.20; mileage	\$91.60	\$20.58
	<b>Total</b>				<b>\$8,048.26</b>	<b>\$945.45</b>



**Preschool/Special Education Director**  
**Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
1	1/21/2009	Atlanta	GA	CASE/Ron Clark Academy, Westin Atlanta Airport: internet \$12.95; food \$36.90, no itemized receipt for food; appears as line item on hotel bill	\$49.85	\$18.54
2	7/18/2009	Unknown		CASE, food, unknown vendor, 1 guest	\$7.35	\$7.35
3	7/19/2009	Unknown		CASE, food, unknown vendor, 1 guest	\$7.08	\$7.08
4	7/20/2009	Arlington	VA	CASE, food at hotel, Dan & Brad's Restaurant, receipt not itemized	\$32.90	\$32.90
5	11/22/2009	Louisville	KY	KYCEC, Steak'n'Shake, 3 staff members, receipt not itemized	\$40.93	\$40.93
6	9/26/2011	Bardstown	KY	KYCASE, no receipt for the meal	\$129.52	\$11.08
	<b>Total</b>				<b>\$267.63</b>	<b>\$117.88</b>



**Facilities/Technology Director**  
**Reimbursements With No Purpose Stated**  
**July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with No Purpose Stated</b>
1	7/7/2009	Maysville	KY	web training 4 schools: DeSha's, meal, 8 guests, \$118.80; other \$15	\$133.80	\$15.00
2	3/24/2010	Paris	KY		\$32.39	\$32.39
	<b>Total</b>				<b>\$166.19</b>	<b>\$47.39</b>

**Facilities/Technology Director  
Reimbursements That Appeared Excessive  
July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed that Appears Excessive</b>
1	7/7/2009	Maysville	KY	web training 4 schools: DeSha's, meal, 8 guests, \$118.80; other \$15	\$133.80	\$118.80
2	7/21/2009	Maysville	KY	meeting: DeSha's, meal	\$19.03	\$19.03
3	7/28/2009	Maysville	KY	Active Directory - KDE: Caproni's, meal, 3 guests	\$31.62	\$31.62
4	6/24/2009	Maysville	KY	IT Department Meeting: Mi Camino Real, 4 guests	\$39.97	\$39.97
5	10/28/2009	Lexington	KY	DELL Prosys Event: 2 meals, \$53.33; hotel, 1 room, 2 nights, \$406.04; parking \$20; mileage	\$534.72	\$50.17
6	11/2/2009	Maysville	KY	DigiCAM training: 1 meal, 2 guests, Applebee's	30.03	30.03
7	10/13/2009	Maysville	KY	IT Department Meeting: Applebee's, 1 meal, 2 guests	27.92	27.92
8	11/19/2009	Morehead	KY	STLP Regional Showcase: Caproni's, 1 meal, 1 guest \$9.54; mileage	47.26	9.54
9	12/3/2009	Maysville	KY	AARA Grant Meeting: Applebee's, 1 meal, 2 guests	27.31	27.31
10	12/11/2009	Maysville	KY	IT Dept Meeting: Applebee's, 1 meal, 5 guests	\$58.72	\$58.72
11	2/4/2010	Maysville	KY	IT Dept Meeting: Applebee's, 1 meal, 4 guests	\$43.06	\$43.06
12	2/27/2010	Maysville	KY	Meeting with someone (KDE): DeSha's, 1 meal, 3 guests	\$52.00	\$52.00
13	3/15/2010	Maysville	KY	website training; DeSha's, 1 meal, 5 guests	\$76.95	\$76.95
14	6/3/2010	Maysville	KY	IT Dept Meeting: Chandler's on Market, 1 meal, 4 guests, \$43.15	\$43.15	\$43.15
15	7/15/2010	Maysville	KY	IT Department Meeting: DeSha's, 1 meal, 4 guests	\$60.37	\$60.37
16	8/3/2010	Maysville	KY	Smart Board Level II Training: Caproni's, meal, 2 guests	\$19.90	\$19.90
17	1/22/2010			IT Dept Meeting: DeSha's, 1 meal, 2 guests	\$26.61	\$26.61
18	3/23/2010			Admin Meeting: Frisch's, 1 meal, 4 guests	\$36.20	\$36.20
19	9/1/2010	Maysville	KY	IT Department Meeting: Applebee's, 1 meal, 3 guests	\$42.71	\$42.71
20	9/13/2010	Maysville	KY	Meeting to Prepare for KASC Conf: Chandler's on Market, 1 meal, 2 guests	\$20.67	\$20.67
21	9/15/2010	Maysville	KY	District iPad Training: DeSha's, 1 meal, 9 guests	\$142.07	\$142.07
22	10/13/2010	Maysville	KY	Athletic Dept Meeting: Chandler's on Market, 1 meal, 3 guests	\$26.50	\$26.50
23	10/19/2010	Louisville	KY	Apple Road Show, Louisville, KY: Jeff Ruby's, 1 meal, unknown # of guests, possibly 5-9; mileage	\$841.93	\$713.79
24	10/25/2010	Maysville	KY	IT Dept Meeting: DeSha's, 1 meal, 4 guests	\$71.39	\$71.39

**Facilities/Technology Director  
Reimbursements That Appeared Excessive  
July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed that Appears Excessive</b>
25	10/26/2010			MCMS Apple Training: Pasquales, 1 meal, unknown # of guests	\$24.00	\$24.00
26	1/22/2010	Maysville	KY	IT Department Meeting: Applebee's, 1 meal, 4 guests	\$64.82	\$64.82
27	12/29/2010	Maysville	KY	Facility Meeting with Principals: Mi Camino Real, 1 meal, 7 guests	\$82.99	\$82.99
28	1/24/2011	Maysville	KY	Admin Meeting: Applebee's, 1 meal, unknown # of guests	\$39.59	\$39.59
29	1/28/2011	Maysville	KY	IT Department Meeting: Applebee's, 1 meal, 4 guests, \$65.89; parking 2/4 \$18	\$83.89	\$65.89
30	2/15/2011	Maysville	KY	IT Department Meeting; DeSha's, 1 meal, 3 guests	\$44.57	\$44.57
31	3/8/2011	Maysville	KY	MCHS iPad Meeting: Applebee's, 1 meal, 3 guests	\$37.29	\$37.29
32	3/10/2011	Maysville	KY	LPC Meeting: Applebee's, 1 meal, 3 guests	\$46.38	\$46.38
33	4/6/2011	Maysville	KY	MCHS Girls Basketball Meeting: DeSha's, 1 meal, 4 guests	\$50.51	\$50.51
34	4/7/2011			Facility Planning Meeting: Applebee's, 1 meal, 6 guests	\$125.19	\$125.19
35	4/12/2011	Maysville	KY	IT Department Meeting: DeSha's, 1 meal, 3 guests	\$57.45	\$57.45
36	4/25/2011	Maysville	KY	Admin Meeting: DeSha's, 1 meal, 4 guests	\$65.17	\$65.17
37	6/14/2011	Maysville	KY	Energy Mgt Meeting; Applebee's, 1 meal, 2 guests	\$25.06	\$25.06
38	7/7/2011	Maysville	KY	IT Department Meeting: Mi Camino Real, 1 meal, 4 guests	\$50.66	\$50.66
39	8/30/2011	Maysville	KY	IT Department Meeting: DeSha's, 1 meal, 3 guests	\$51.10	\$51.10
	<b>Total</b>				<b>\$3,302.56</b>	<b>\$2,619.15</b>

**Facilities/Technology Director  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
1	1/13/2010	Flemingsburg	KY	regional technology meeting	\$17.63	\$17.63
2	2/4/2010	Maysville	KY	IT Dept Meeting: Applebee's, 1 meal, 4 guests	\$43.06	\$43.06
3	1/11-2/5/10	Maysville	KY	local mileage (1/11-2/5) 224 miles	\$91.84	\$91.84
4	6/11/2010	Maysville	KY	local mileage (6/11-7/16) 215 miles (@ 2 rates)	\$94.10	\$94.10
5	7/15/2010	Maysville	KY	IT Department Meeting: DeSha's, 1 meal, 4 guests	\$60.37	\$60.37
6	7/21/2010	Louisville	KY	KASA Louisville: meal \$5; hotel, 1 room, 1 night \$247.28; mileage	\$315.49	\$315.49
7	7/22/2010	Louisville	KY	KASA Louisville: Cheesecake Factory, 1 meal, 1 guest \$25.14; hotel, 1 room, 2 nights, \$411.74 telecom fees \$13.73, parking \$50, gift shop \$6.97; mileage	\$566.06	\$566.06
8	6/29/2011	Lexington	KY	DigiCam Security Meeting-Lexington	\$56.76	\$56.76
9	4/2/2011	Lexington	KY	Safe School Meeting-Lexington	\$62.98	\$62.98
10	4/12/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$3.29	\$3.29
11	4/12/2011	Maysville	KY	IT Department Meeting: DeSha's, 1 meal, 3 guests	\$57.45	\$57.45
12	4/13/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$5.17	\$5.17
13	4/14/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$6.58	\$6.58
14	4/14/2011	Frankfort	KY	Meeting in Frankfort, KY	\$81.78	\$81.78
15	4/18/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$7.99	\$7.99
16	4/19/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$4.23	\$4.23
17	4/20/2011	Ashland	KY	Regional Tech Meeting-Ashland, KY	\$72.38	\$72.38
18	4/21/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$6.11	\$6.11
19	4/22/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$8.93	\$8.93
20	4/25/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$6.11	\$6.11
21	4/25/2011	Maysville	KY	Admin Meeting: DeSha's, 1 meal, 4 guests	\$65.17	\$65.17
22	4/26/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$3.29	\$3.29
23	4/27/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$3.76	\$3.76
24	4/28/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$5.17	\$5.17



**Facilities/Technology Director  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
25	4/29/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$5.64	\$5.64
26	5/2/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$8.46	\$8.46
27	5/3/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$6.58	\$6.58
28	5/3/2011	Morehead	KY	MSU Meeting: meal \$5; mileage	\$55.29	\$55.29
29	5/4/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$3.76	\$3.76
30	5/5/2011			Campus, MCIS, Central Storage-Technology/Facilities - mileage	\$5.64	\$5.64
31	5/10/2011	Lexington	KY	Meeting: Chickfila, 1 meal, 1 guest \$9.43; mileage	\$76.64	\$76.64
32	2/13/2012			Jockey-Technology/Facilities – mileage	\$3.15	\$3.15
33	2/15/2012			MCHS-Technology/Facilities – mileage	\$2.25	\$2.25
34	2/17/2012			Straub-Technology/Facilities – mileage	\$2.25	\$2.25
35	2/20/2012	Morehead	KY	Regional Tech Meeting-Morehead	\$40.50	\$40.50
36	2/22/2012			MCHS-Technology/Facilities – mileage	\$4.50	\$4.50
37	2/28/2012			MCHS-Technology/Facilities – mileage	\$2.25	\$2.25
38	2/29/2012			MCHS & MCIS-Technology/Facilities – mileage	\$4.05	\$4.05
39	3/1/2012			Straub-Technology/Facilities – mileage	\$3.60	\$3.60
40	3/2/2012			MCMS-Technology/Facilities – mileage	\$4.50	\$4.50
41	3/6/2012			Tech Center & Jockey-Technology/Facilities – mileage	\$5.40	\$5.40
42	3/7/2012	Louisville	KY	KySTE Conference Louisville: meal per diem; mileage	\$114.25	\$114.25
43	3/8/2012	Louisville	KY	KySTE Conference Louisville: meal per diem	\$50.00	\$50.00
44	3/9/2012	Louisville	KY	KySTE Conference Louisville: meal per diem; mileage	\$99.25	\$99.25
45	6/13/2012	Lexington	KY	KASS-Lexington: meal per diem	\$25.00	\$25.00
46	6/14/2012	Lexington	KY	KASS-Lexington: meal per diem; mileage	\$81.20	\$81.20
47	6/15/2012	Lexington	KY	KASS-Lexington: meal per diem; mileage	\$56.20	\$56.20
48	7/9/2012			Adobe Acrobat X Pro software	\$126.14	\$126.14
49	6/6-6/29/2012	Maysville	KY	local mileage (6/6-6/29)	\$35.04	\$35.04
50				Cell Phone Reimbursement - due June	\$39.00	\$39.00
	<b>Total</b>				<b>\$2,506.24</b>	<b>\$2,506.24</b>

**Facilities/Technology Director**  
**Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2009 – June 30, 2012**

**Note: A blank in the table indicates information was not available.**

	Trip/Expense Date	Location		Trip/Expense Description	Total Transaction Amount	Amount Reimbursed with Inadequate or No Supporting Documentation
1	Unknown	Unknown		<i>(duplicate reimbursement; claimed repayment, but documentation was not provided to support that action)</i>	\$28.62	\$28.62
2	7/22/2010	Louisville	KY	KASA Louisville: Cheesecake Factory, 1 meal, 1 guest \$25.14; hotel, 1 room, 2 nights, \$411.74 telecom fees \$13.73, parking \$50, gift shop \$6.97; mileage	\$566.06	\$6.97
3	8/3/2010	Maysville	KY	Smart Board Level II Training: Caproni's, meal, 2 guests <i>(duplicate reimbursement)</i>	\$16.90	\$16.90
4	1/24/2011	Maysville	KY	Admin Meeting: Applebee's, 1 meal, unknown # of guests	\$39.59	\$39.59
5	3/2/2011	Louisville	KY	KySTE Conference Louisville: Cheesecake Factory, 1 meal, 4 guests, \$141.11; hotel, 5 rooms, 2 nights each, \$2771.80, parking \$142, telecom \$27.46, food \$16.91; mileage	\$3,233.81	\$16.91
6	6/21/2011	Lexington	KY	Admin Retreat-Lexington KY: Tippedore's, 1 meal, unknown # of guests \$16; internet \$9.95 <i>(reimbursed 2 months after additional meal and mileage had been reimbursed)</i>	\$25.95	\$16.00
7				cell phone – November 2011 <i>(possible duplicate reimbursement)</i>	\$39.00	\$39.00
8				Cell Phone-February 2012	\$39.00	\$39.00
9				Cell Phone-March 2012	\$39.00	\$39.00
10				Cell Phone-April 2012	\$39.00	\$39.00
11				Cell Phone-June 2012 <i>(possible duplicate reimbursement)</i>	\$39.00	\$39.00
	<b>Total</b>				<b>\$4,105.93</b>	<b>\$319.99</b>

**Food Service Director**  
**Reimbursements That Appeared Excessive**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed that Appears Excessive</b>
1	Unknown	Maysville	KY	Food: Pasquales, carryout	\$53.09	\$39.32
2	1/28/2010	Maysville	KY	Food for Managers Meeting	\$44.83	\$44.83
3	3/30/2010	Maysville	KY	Food for Managers Meeting	\$34.46	\$34.46
4	3/30/2010	Maysville	KY	Food for internal meeting	\$15.90	\$15.90
5	5/24/2010	Maysville	KY	Food for Administrator's Lunch	\$63.58	\$63.58
6	5/23/2011	Maysville	KY	Food: Pasquales, 3 Unknown Guests	\$24.79	\$24.79
7	10/31/2011	Maysville	KY	Food for Managers Meeting	\$16.67	\$16.67
8	2/13/2012	Maysville	KY	Food for Feb Board meeting	\$23.47	\$23.47
9	2/7/2012	Maysville	KY	Food for Managers Meeting	\$8.48	\$8.48
10	2/13/2012	Maysville	KY	Food for Feb Board meeting	\$26.48	\$26.48
11	2/13/2012	Maysville	KY	Plates for Feb Board meeting	\$10.77	\$10.77
	<b>Total</b>				<b>\$322.52</b>	<b>\$308.75</b>

**Food Service Director  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
1	7/9/2009	Maysville	KY	Meeting at White House - mileage	\$2.52	\$2.52
2	7/24/2009	Maysville	KY	Picked up shirts at Spectrum - mileage	\$5.46	\$5.46
3	7/29/2009	Maysville	KY	Met with Montgomery County Director	\$37.38	\$37.38
4	7/29/2009	Maysville	KY	Lunch in Montgomery County	\$8.64	\$8.64
5	7/30/2009	Maysville	KY	Picked up more shirts at Spectrum - mileage	\$5.46	\$5.46
6	7/31/2009	Maysville	KY	All Schools - mileage	\$5.46	\$5.46
7	8/3/2009	Lexington	KY	Picked up supplies in Lexington	\$58.80	\$58.80
8	6/1/2011	Maysville	KY	All 4 Schools – mileage	\$6.11	\$6.11
9	6/2/2011	Maysville	KY	All 4 Schools – mileage	\$6.11	\$6.11
10	6/2/2011	Maysville	KY	Kroger	\$4.70	\$4.70
11	6/3/2011	Maysville	KY	All 4 Schools – mileage	\$6.11	\$6.11
12	6/6/2011	Maysville	KY	MCIS – mileage	\$6.11	\$6.11
13	6/7/2011	Maysville	KY	MCMS – mileage	\$2.82	\$2.82
14	6/9/2011	Maysville	KY	Subway	\$5.17	\$5.17
15	6/9/2011	Maysville	KY	Straub – mileage	\$2.82	\$2.82
16	6/20/2011	Maysville	KY	KSNA (Northern KY); meal, 2 guests \$38.21; mileage; parking	\$107.31	\$107.31
17	6/22/2011	Maysville	KY	KSNA (Northern KY): meal, 2 guests, \$26.67; mileage parking	\$77.22	\$77.22
18	6/23/2011	Maysville	KY	KSNA (Northern KY): meal, 1 guest, \$10; mileage	\$40.55	\$40.55
19	2/13/2012	Maysville	KY	Food for Feb Board meeting	\$23.47	\$23.47
20	2/7/2012	Maysville	KY	Food for Managers Meeting- Food Service	\$8.48	\$8.48
21	2/13/2012	Maysville	KY	Food for Feb Board meeting	\$26.48	\$26.48
22	2/13/2012	Maysville	KY	Plates for Feb Board meeting	\$10.77	\$10.77
	<b>Total</b>				<b>\$457.95</b>	<b>\$457.95</b>

**Food Service Director**  
**Reimbursements With Inadequate or No Supporting Documentation**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
1	7/10-7/14/11	Nashville	TN	Parking Conference - 5 days - 3 vehicles @ \$18/day	\$270.00	\$270.00
	<b>Total</b>				<b>\$270.00</b>	<b>\$270.00</b>



**Current Board Members**  
**Reimbursements With No Purpose Stated**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with No Purpose Stated</b>
1	2/6/2011	Louisville	KY	Dupont Marathon, fuel for loaner vehicle from bus garage, 11:42am on a Sunday	\$25.00	\$25.00
2	2/6/2011	Paris	KY	McDonalds, coffee and water, 13:26 on a Sunday	\$2.43	\$2.43
	<b>Total</b>				<b>\$27.43</b>	<b>\$27.43</b>

**Current Board Members**  
**Reimbursements That Appeared Excessive**  
**July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed that Appears Excessive</b>
1	2/4/2012	Louisville	KY	KSBA, Dinner per diem (dinner charged on same date to hotel bill, which was paid directly by the District – difference between per diem and dinner was allowable)	\$25.00	\$19.08
	<b>Total</b>				<b>\$25.00</b>	<b>\$19.08</b>



**Current Board Members  
Reimbursements With Inadequate Approval  
July 1, 2009 – June 30, 2012**

	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate Approval</b>
1	6/21-6/22-2011	Louisville	KY	Great 8 Conference, Board Rep	\$141.00	\$141.00
2	7/8/2011	Lexington	KY	Legislative Workshop	\$65.80	\$65.80
3	4/8-4/13/2010	Chicago	IL	Airfare to Chicago via SWA (NSBA)	127.9	\$127.90
4	7/13/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.52	\$2.52
5	8/10/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.52	\$2.52
6	9/14/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.52	\$2.52
7	10/19/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.46	\$2.46
8	11/16/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.46	\$2.46
9	11/18/2009	Maysville	KY	Attendance Mileage/Board Members	\$2.46	\$2.46
10	6/27/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
11	7/11/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
12	8/8/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
13	9/12/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
14	10/10/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
15	11/14/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
16	11/28/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
17	12/5/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
18	12/12/2011	Maysville	KY	Attendance Mileage/Board Members	\$2.82	\$2.82
19	1/19/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.70	\$2.70
20	2/13/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.70	\$2.70
21	3/19/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.70	\$2.70
22	4/9/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.88	\$2.88
23	5/14/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.88	\$2.88
24	6/11/2012	Maysville	KY	Attendance Mileage/Board Members	\$2.88	\$2.88
	<b>Total</b>				<b>\$391.76</b>	<b>\$391.76</b>

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**Current Board Members****Appendix 7****Reimbursements With Inadequate or No Supporting Documentation****July 1, 2009 – June 30, 2012**

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	<b>Trip/Expense Date</b>	<b>Location</b>		<b>Trip/Expense Description</b>	<b>Total Transaction Amount</b>	<b>Amount Reimbursed with Inadequate or No Supporting Documentation</b>
1	Unknown	Unknown	Unknown	Unknown	\$210.58	\$210.58
	<b>Total</b>				<b>\$210.58</b>	<b>\$210.58</b>

**EXHIBITS**



Form 7-75  
Rev. 7-1-09

Commonwealth of Kentucky  
**DEPARTMENT OF EDUCATION**  
Bureau of Finance  
**STANDARD INVOICE**

(This invoice should be sent directly to the Mason County Board of Education for payment. Do not send to State Office.)

Purchase Order No. ....

Terms .....

Date filed  .....

COPY

Mason County Board of Education, P.O. Box 130 Maysville, Kentucky 41056

Name of Vendor..... Timothy G. Moore .....

(Address)..... .....

(All invoices must be promptly made out in required form and filed with the Mason County Board of Education "in writing, itemized and verified" — according to law. A properly prepared invoice shows exact kind of service, where, when and by whom performed; also time and rate per day or hour and is signed by the vendor or his authorized representative.)

Quantity	Unit	Items (furnished) or Work (done)	Code * No.	Unit Price	Amount
		<u>Travel Expense</u>			\$
			<u>0001053</u>	<u>1133.73</u>	
			<u>0582</u>	<u>500.00</u>	
				<u>1633.73</u>	

**VENDOR'S CERTIFICATION**

I hereby certify that the above is a correct statement of amount due from the above named board of education for articles furnished or services rendered as itemized.

Signed Tim Moore .....

By .....

Approved for payment Kelly E. Middleite

By .....

\* The vendor will leave this column blank.

**VENDOR LEAVE BLANK**

Claim number .....

Check CHECK # 38701 .....

Amount AMOUNT PAID: 1,633.73 .....

Date paid DATE PAID: 10/13/2010 .....

Date paid .....



**MASON COUNTY BOARD OF EDUCATION**  
MAYSVILLE, KENTUCKY 41056

Oct - 10  
MONTH

10-12-10  
DATE

**TRAVEL REIMBURSEMENT CLAIM**

Name of Claimant Jim Moore

Address \_\_\_\_\_

**A. Travel to Approved Regional, State or National Conference Meetings**

Date	Conference or Meeting	Meals			Room	Miles	Charge for Miles	Other	TOTAL
		Breakfast	Lunch	Supper					
10-14	NKSBA (Mechanical Key)					180			
10-14	Dell Computer (Lexington Ky)					140	0.41		\$0.00
10-17-18	Key Assessment Conference (Louisville Ky)					330	0.41		\$0.00
10-18	Commerce University (Frankfort Ky)					480	0.41		\$0.00
10-21-22	KASS (Dunbar) (Elizabethtown)					300	0.41		\$0.00
10-20-21	KEDC (Meeting) (Lexington Ky)					280	0.41		\$0.00
10-21	BOEC (Hazard Ky) (PD/Ky)					340	0.41		\$0.00
Sub-Totals (A)		\$0.00	\$0.00	\$0.00	\$0.00	1750	0.41	\$0.00	\$0.00

$1750 \times 0.43 = 752.50$

**B. Other Approved Travel Within the School District**

Date	Person or Place Visited	Purpose of Trip or How Time Was Spent	Number of Miles	Charge for Miles	Other	TOTAL
	21.35	9.97		0.41		Credit Card
	7.83	13.37		0.41		\$118.00
	9.54	31.00		0.41		\$0.00
	47.00	36.00		0.41		\$0.00
	8.66	53.00		0.41		\$0.00
	40.00	84.00		0.41		\$0.00
	14.57			0.41		\$0.00
	148.89	232.34		0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
		381.23		0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
				0.41		\$0.00
Sub-Totals (B)			0	0.41		\$0.00

**PAID**

GRAND TOTAL (A & B) \$0.00

1133.73

Jim Moore  
SIGNATURE OF CLAIMANT

General  
BOARD ACCOUNT  
Kelly E. McMillin  
SIGNATURE OF APPROVING OFFICIAL

NOTE: INDIVIDUAL EXPENSE ITEMS IN EXCESS OF \$5.00 MUST BE SUPPORTED BY A RECEIPT.

Form 7-75  
Rev. 7-1-69

2429

Commonwealth of Kentucky  
**DEPARTMENT OF EDUCATION**  
Bureau of Finance

Purchase Order No.....

Terms .....

Date filed .....

**STANDARD INVOICE**

(This invoice should be sent directly to the Mason County Board of Education for payment. Do not send to State Office.)

Mason County Board of Education, P.O. Box 130 Maysville, Kentucky 41056

Name of Vendor..... *Timothy G. Moore* .....

(Address).....

(All invoices must be promptly made out in required form and filed with the Mason County Board of Education "in writing, itemized and verified" — according to law. A properly prepared invoice shows exact kind of service, where, when and by whom performed; also time and rate per day or hour and is signed by the vendor or his authorized representative.)

Quantity	Unit	Items (furnished) or Work (done)	Code * No.	Unit Price	Amount
		<i>Travel Allowance</i>	<i>0011075 0581</i>		<i>\$ 500.<sup>00</sup></i>

**VENDOR'S CERTIFICATION**

I hereby certify that the above is a correct statement of amount due from the above named board of education for articles furnished or services rendered as itemized.

Signed *Tim G Moore* .....

By .....

Approved for payment

By *Kelly S. Middlebrooks* .....

\* The vendor will leave this column blank.

**VENDOR LEAVE BLANK**

Claim number .....

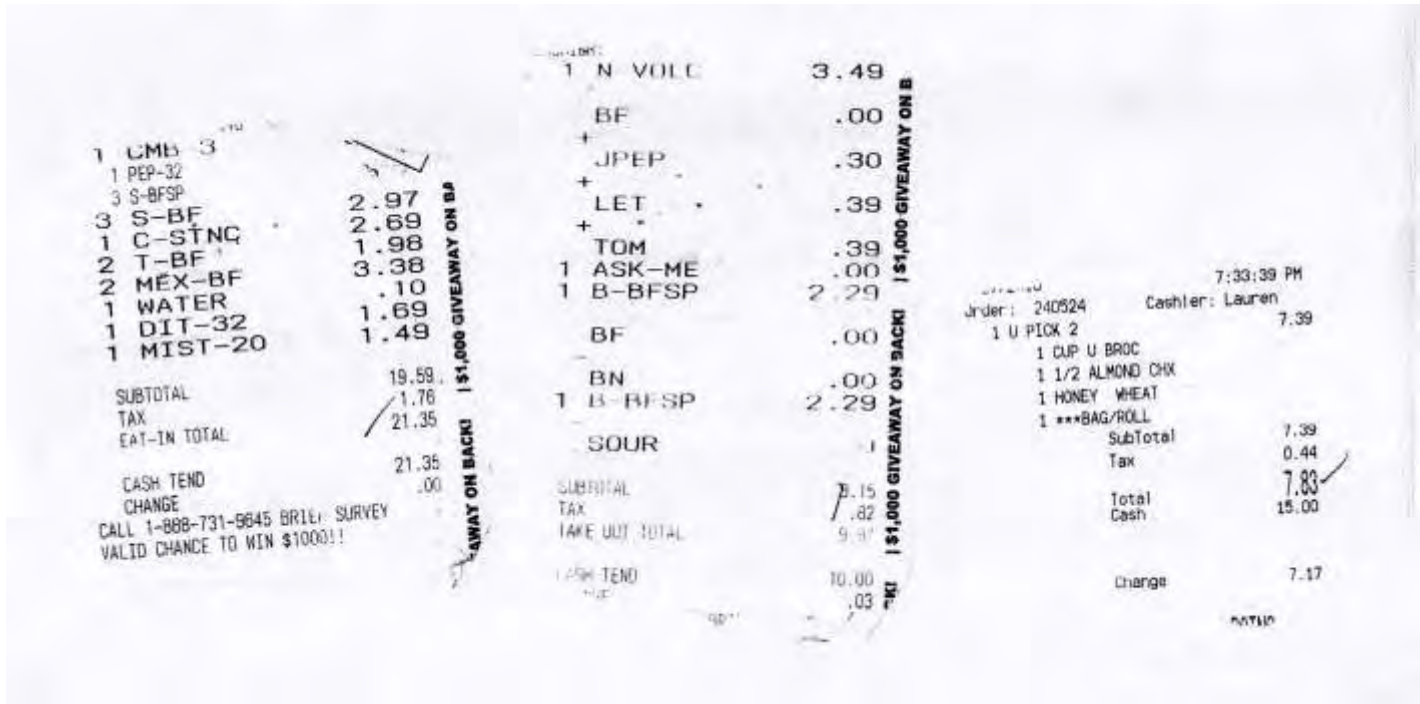
Check number .....

Amount paid .....

Date paid .....



Example Superintendent Reimbursement Form and Supporting Documentation Exhibit 1





ASK ABOUT G...  
 GCK#4  
 1 GUESTS TAKEOUT  
 1 BOWL, SP 3.89  
 3 CH. SLD 21.75  
 1 COO. SND 6.99  
 2 SIDE 4.50  
 CKPD 36.93  
 TXTL 3.39  
 TOTAL 40.32  
 DR-A 40.32  
 CHNG 6.60  
 THANKS  
 THANK YOU 47.00

Dine In  
 \*\*\*\* Sun 1 \*\*\*\*  
 1 7" PIZZA 2.99  
 Regular Crust  
 Pepperoni 0.60  
 1 12" PIZZA 6.25  
 Thin Crust  
 Pepperoni 1.00  
 Mushrooms 1.00  
 Extra Cheese 1.00  
 CUT IN SMALL SQUARES  
 Type Inst  
 PLEASE  
 Type Inst  
 1 Cole Slaw 0.95  
 1 SM HAM HOAGIE 3.25  
 Tarter Sau.  
 Combo-Pepsi 2.25  
 1 Wed Special 4.24  
 Mushrooms 0.75  
 FF Ranch  
 Iced Tea  
 1 Cole Slaw 0.95  
 Dr. Pepper Broad  
 Sauce 0.05  
 1.75  
 1.75  
 Subtotal 29.58  
 Tax 1.77  
 Total 31.35  
 \*\*\*\*\* A \*\*\*\*\*  
 Subtotal 29.58  
 Tax 1.77  
 Total 31.35  
 4.65

PRICE	MEMO	PLU
1 T \$ 5.00		10225
1 T \$ 3.69		10125
1 T \$ 0.89		10018
L \$ 9.58		
\$ 0.88		
\$ 10.46		
\$ 20.00		
<u>9.54</u>		

Example Superintendent Reimbursement Form and Supporting Documentation Exhibit 1

<table border="0" style="width: 100%;"> <tr><td>1 LARGE PIZZA</td><td style="text-align: right;">13.43</td></tr> <tr><td>-CHEESE-</td><td></td></tr> <tr><td><del>1st HALF</del></td><td></td></tr> <tr><td>PORK SAUSAGE</td><td></td></tr> <tr><td>BANANA PEPPER</td><td></td></tr> <tr><td>JALAPENO</td><td></td></tr> <tr><td><del>2nd HALF</del></td><td></td></tr> <tr><td>(2) CHEESE</td><td></td></tr> <tr><td>PEPPERONI</td><td></td></tr> <tr><td>MUSHROOMS</td><td></td></tr> <tr><td>1 TUNA &amp; CHEESE SUB</td><td style="text-align: right;">4.95</td></tr> <tr><td>&lt;no&gt; LETTUCE</td><td></td></tr> <tr><td>&lt;no&gt; TOMATO</td><td></td></tr> <tr><td>&lt;no&gt; MAYO</td><td></td></tr> <tr><td>1 CHEESE PIZZA</td><td style="text-align: right;">4.80</td></tr> <tr><td>-CHEESE-</td><td></td></tr> <tr><td>1/2 SPAGHETTI</td><td style="text-align: right;">1.79</td></tr> <tr><td><del>1/2 SPAGHETTI</del></td><td></td></tr> <tr><td>25 TUES .39 WING</td><td style="text-align: right;">9.75</td></tr> <tr><td><del>1/2 IN BOX NOT STYROFOAM</del></td><td></td></tr> <tr><td>MILD</td><td></td></tr> <tr><td>2 DIP/DRESSINGS</td><td style="text-align: right;">0.71</td></tr> <tr><td>RANCH</td><td></td></tr> <tr><td>2 JALA BOTTLE CAPS</td><td style="text-align: right;">5.98</td></tr> <tr><td><del>1/2 IN BOX</del></td><td></td></tr> <tr><td>RANCH</td><td></td></tr> <tr><td>1 DIP/DRESSINGS</td><td></td></tr> <tr><td>1 OPEN FOOD</td><td style="text-align: right;">0.35</td></tr> <tr><td><del>1/2 IN BOX NOT SAUCE ON SIDE</del></td><td></td></tr> <tr><td>1 ENTN PEPSI</td><td style="text-align: right;">.60</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>TOT \$</td><td style="text-align: right;">43.44</td></tr> <tr><td>TAX \$</td><td style="text-align: right;">0.00</td></tr> <tr><td>TOT \$</td><td style="text-align: right;">43.44</td></tr> </table>	1 LARGE PIZZA	13.43	-CHEESE-		<del>1st HALF</del>		PORK SAUSAGE		BANANA PEPPER		JALAPENO		<del>2nd HALF</del>		(2) CHEESE		PEPPERONI		MUSHROOMS		1 TUNA & CHEESE SUB	4.95	<no> LETTUCE		<no> TOMATO		<no> MAYO		1 CHEESE PIZZA	4.80	-CHEESE-		1/2 SPAGHETTI	1.79	<del>1/2 SPAGHETTI</del>		25 TUES .39 WING	9.75	<del>1/2 IN BOX NOT STYROFOAM</del>		MILD		2 DIP/DRESSINGS	0.71	RANCH		2 JALA BOTTLE CAPS	5.98	<del>1/2 IN BOX</del>		RANCH		1 DIP/DRESSINGS		1 OPEN FOOD	0.35	<del>1/2 IN BOX NOT SAUCE ON SIDE</del>		1 ENTN PEPSI	.60	<hr/>		TOT \$	43.44	TAX \$	0.00	TOT \$	43.44	<table border="0" style="width: 100%;"> <tr><td>4 WING</td><td style="text-align: right;">5.99</td></tr> <tr><td>+ Sm CSlaw</td><td></td></tr> <tr><td>+ Sm Msh/Grvy</td><td></td></tr> <tr><td>+ Biscuit</td><td style="text-align: right;">0.30</td></tr> <tr><td>UPSIZED TO XLG DRX</td><td style="text-align: right;">1.75</td></tr> <tr><td>ADD A LG DRINK</td><td></td></tr> <tr><td>+ Lg Pepsi Drnk</td><td></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>Tax</td><td style="text-align: right;">0.56</td></tr> <tr><td>CAT IN</td><td style="text-align: right;">88.60</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>\$\$\$ CASH</td><td style="text-align: right;">\$10.00</td></tr> <tr><td>Change</td><td style="text-align: right;">\$1.40</td></tr> </table> <table border="0" style="width: 100%;"> <tr><td>1 Open Roast Beef Dn</td><td style="text-align: right;">9.99</td></tr> <tr><td>Iced Tea</td><td></td></tr> <tr><td>1 Fried Green Tomatoes</td><td></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>Seat 1 SubTotal:</td><td></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>SEAT: 2</td><td></td></tr> <tr><td>1 Turkey Club Wrpr</td><td style="text-align: right;">3.99</td></tr> <tr><td>1 Iced Tea</td><td style="text-align: right;">1.99</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>Seat 2 SubTotal:</td><td style="text-align: right;">7.98</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>SEAT: 3</td><td></td></tr> <tr><td>1 Multigrain Waffle</td><td></td></tr> <tr><td>1 M Pecans</td><td></td></tr> <tr><td>1 Iced Tea</td><td></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>Seat 3 SubTotal:</td><td style="text-align: right;">7.78</td></tr> </table> <table border="0" style="width: 100%;"> <tr><td>TOT \$</td><td style="text-align: right;">40.00</td></tr> <tr><td>TAX \$</td><td style="text-align: right;">0.00</td></tr> <tr><td>TOT \$</td><td style="text-align: right;">40.00</td></tr> </table>	4 WING	5.99	+ Sm CSlaw		+ Sm Msh/Grvy		+ Biscuit	0.30	UPSIZED TO XLG DRX	1.75	ADD A LG DRINK		+ Lg Pepsi Drnk		<hr/>		Tax	0.56	CAT IN	88.60	<hr/>		\$\$\$ CASH	\$10.00	Change	\$1.40	1 Open Roast Beef Dn	9.99	Iced Tea		1 Fried Green Tomatoes		<hr/>		Seat 1 SubTotal:		<hr/>		SEAT: 2		1 Turkey Club Wrpr	3.99	1 Iced Tea	1.99	<hr/>		Seat 2 SubTotal:	7.98	<hr/>		SEAT: 3		1 Multigrain Waffle		1 M Pecans		1 Iced Tea		<hr/>		Seat 3 SubTotal:	7.78	TOT \$	40.00	TAX \$	0.00	TOT \$	40.00	<table border="0" style="width: 100%;"> <tr><td>Dine In</td><td></td><td style="text-align: right;">5.79</td></tr> <tr><td>1 15" PIZZA</td><td></td><td></td></tr> 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right;">14.57</td></tr> </table> <div style="text-align: center;"> <h2 style="margin: 0;">OUTBACK</h2> <p style="margin: 0;">STEAKHOUSE</p> </div> <p style="margin: 5px 0 0 0;">0093 Table 58 #Party 1 KACEY W. SvrCk: 7 7:43p 09/08/10</p> <table border="0" style="width: 100%;"> <tr><td>1 BLOOM</td><td style="text-align: right;">6.25</td></tr> <tr><td>1 COMP 2 (11)</td><td style="text-align: right;">-6.25</td></tr> <tr><td>1 MAC</td><td style="text-align: right;">3.05</td></tr> <tr><td>1 HOUSE SAL W/</td><td style="text-align: right;">2.50</td></tr> <tr><td>1 POT</td><td style="text-align: right;">2.25</td></tr> <tr><td>1 STX</td><td style="text-align: right;">.95</td></tr> <tr><td>1 ENT GSB</td><td style="text-align: right;">.75</td></tr> <tr><td>1 VEG</td><td style="text-align: right;">.75</td></tr> <tr><td>1 OB W/ CHEESE</td><td style="text-align: right;">.75</td></tr> <tr><td>1 BOZ W/INE</td><td style="text-align: right;">.75</td></tr> <tr><td>1 SIRLOIN BQ/</td><td style="text-align: right;">.75</td></tr> <tr><td>1 CAKE</td><td style="text-align: right;">.75</td></tr> <tr><td>1 COLD BEVERAGE</td><td style="text-align: right;">.75</td></tr> </table> <table border="0" style="width: 100%;"> <tr><td>TOT \$</td><td style="text-align: right;">76.96</td></tr> <tr><td>TAX \$</td><td style="text-align: right;">12.00</td></tr> <tr><td>TOT \$</td><td style="text-align: right;">88.96</td></tr> </table>	Dine In		5.79	1 15" PIZZA			Thin Crust			Pepperoni	1.20		Mushrooms	1.20		Banana Pepper	1.20		Extra Cheese	1.20		1 Lo Garlic Bread	1.35		Ex Garlic Sauce	0.05		Pepsi	1.75		Water	1.00		Cash	14.57		<hr/>			Subtotal		13.74	Tax		0.83	Paid		14.57	1 BLOOM	6.25	1 COMP 2 (11)	-6.25	1 MAC	3.05	1 HOUSE SAL W/	2.50	1 POT	2.25	1 STX	.95	1 ENT GSB	.75	1 VEG	.75	1 OB W/ CHEESE	.75	1 BOZ W/INE	.75	1 SIRLOIN BQ/	.75	1 CAKE	.75	1 COLD BEVERAGE	.75	TOT \$	76.96	TAX \$	12.00	TOT \$	88.96
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**ADDENDUM**

**Tim G. Moore**

**The annual salary paid the Superintendent shall be \$106,500 per contract year beginning in July 2003.**

**The Board shall reimburse the Superintendent for his contribution to the Kentucky Teacher Retirement System (KTRS) effective in July 2003.**

**The Board shall contribute, on an equal match basis, for the purpose of tax-sheltered annuities effective July 2005.**



**ADDENDUM**

**TIM G. MOORE**

The annual salary paid the Superintendent shall be \$106,500 per contract year beginning in July 2003.

The Board shall reimburse the Superintendent for his contribution to the Kentucky Teacher Retirement System (KTRS) effective in July 2003.

The Board shall provide a travel benefits package for the Superintendent effective in July 2004.

The Board shall contribute, on an equal match basis, for the purpose of tax-sheltered annuities effective July 2005.



COPY

3-9-2004

ADDENDUM

TIM G. MOORE

*Let  
Projector  
inside  
of  
Kearney  
J Hall*

1. The annual salary paid the Superintendent shall be \$110,000 plus projected % per contract year beginning in July 2004. *or recent grade to 60 pers.*
  - a. Based on prior year's salary schedule, Mason County teachers salaries are in the top 5% of all districts (9<sup>th</sup> statewide) *7/3-9-04*
  - b. Current salary of Superintendent is falls within top 15% of all districts (25<sup>th</sup> statewide) *on an annual basis*
  - c. Based on the 2003-04 Kentucky Superintendent Salary Survey, the Superintendent would need to be paid \$110,000 to remain at a ranking of 25<sup>th</sup> in the state.

~~2. The Superintendent shall receive 15 days of annual leave, with pay, which shall be exclusive of legal holidays and other days not considered work days pursuant to the school calendar adopted by the Board. Days of annual leave shall accrue without limit, and the Superintendent shall be compensated for all days accrued at the time of retirement, separation or termination of Superintendent (KRS 160.291).~~

*to 2004 00 eval.*

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4-1*

*Kimberly KTS Rimb.*





ADDENDUM

TIM G. MOORE

1. The annual salary paid the Superintendent shall be \$112,400 per contract year beginning in July 2004.
  - a. Based on prior year's salary schedule, Mason County teachers salaries are in the top 5% of all districts (9<sup>th</sup> statewide)
  - b. Current salary of Superintendent is falls within top 15% of all districts (25<sup>th</sup> statewide)
  - c. Based on the 2003-04 Kentucky Superintendent Salary Survey, the Superintendent would need to be paid \$110,000 to remain at a ranking of 25<sup>th</sup> in the state.
  
2. The Superintendent shall receive 15 days of annual leave, with pay, which shall be exclusive of legal holidays and other days not considered work days pursuant to the school calendar adopted by the Board. Days of annual leave shall accrue without limit, and the Superintendent shall be compensated for all days accrued at the time of retirement, separation or termination of Superintendent (KRS 160.291).



**MASON COUNTY SCHOOL DISTRICT BOARD RESPONSE**



# MASON COUNTY SCHOOLS

Tim G. Moore, Superintendent  
P.O. Box 130  
Maysville, Kentucky 41056  
(606) 564-5563

October 17, 2012

Brian Lykins, Executive Director  
Office of Technology and Special Audits  
Auditor of Public Accounts  
209 St. Clair Street  
Frankfort, KY 40601-1817

RE: Response to Draft Audit Report

Dear Mr. Lykins:

Please accept this letter as the formal response of the Mason County Board of Education to the Examination of Certain Policies, Procedures, Controls, and Financial Activity (Report) that we received on Tuesday, October 2, 2012. Thank you for agreeing to extend our response time to close of business on October 17, 2012. As you know, the Report was extensive and was the result of approximately four months of examination. The Board and top administrators want to be as thorough in our response as was the investigation, which is the reason we requested the extended response time. At the same time, we hope that you will appreciate that the day the report was provided to the Board was the day before Fall break began. Thus, efforts to begin compiling and examining the records necessary to prepare a response could not begin in earnest before October 8, 2012. The Board's time for preparing a response has thus been limited due to two factors: first, the occurrence of Fall break and, second, the fact that KRS 43.090 only allows fifteen days to respond. Superintendent Moore was unable to participate in preparing this response for two of the available days due to illness.

For the reasons set forth in the preceding paragraph, we request that you consider withholding the issuance of a final report for at least 30 days. Even though the staff has been working weekends and nights in an attempt to respond to all of the concerns set forth in Addendum 1 to the Report in particular, as of the date of this response only about 50% of that work has been completed. We continue to work at compiling information that will address all of the issues set forth in Addendum 1, and will be able to provide you with a complete response within the time frame suggested. This Response addresses other issues raised in the Report, as well, but again not as thoroughly as we would prefer.

This response tracks the format of the Report.



*"An equal education and equal employment institution"*

*Mason County Schools do not discriminate on the basis of sex in admission to or employment in the education programs or activities it operates. Any recipients concerned with the application of Title IX and its implemented regulations should contact:*

*Kelly E. Middleton, Title IX Coordinator  
Mason County Board of Education Office  
(606) 564-5563*

Brian Lykins, Executive Director  
October 17, 2012

The Board of Education and senior administrative staff are proud of the progress made on all facets of the District's operations since Tim Moore became Superintendent in 1998. The documented improvements in student performance and the financial stability of the District, particularly during the years that your office examined the District's spending, are significant and the result of hard work and a team effort from top to bottom.

We feel compelled to note the following specific achievements and improvements, since we believe they are important for placing questions and criticisms raised by your office's examiners in context.

1. The District increased its general fund budget from approximately \$500,000.00 in 2000 to \$3,900,000.00 in 2011.
2. The District has not increased local taxes over the past ten years. There are 125 school districts in Kentucky with higher tax rates than Mason County.
3. The District was recognized in 2012 by the Bluegrass Institute in its Bang for Your Bucks Efficiency Study as one of only four "Diamond in the Rough" districts in terms of expenditures related to students and resources for teaching and learning.
4. The District improved student achievement on state assessment results from 126<sup>th</sup> in 1999 to a high of 18<sup>th</sup> in 2006. The District has always ranked in the top 10% of districts since 2005, and met its No Child Left Behind goals for every year but 2010.
5. The District received the 2010 Magna Award from the National School Boards Association, the only Kentucky school district to ever receive this award. The award recognizes innovative practices in customer service and home visits.
6. The District recently upgraded technology resources, including a 1:1 initiative, giving each high school student an I-Pad.
7. The District maintains a top tier salary schedule for certified staff.
8. Several District teachers have received recognition for their expertise, including two teachers who received the Milliken award and three middle school teachers who were named middle school science teacher of the year.
9. The District has received national and state recognition in various publications for educational initiatives and improved student outcomes, including *Kentucky School Leaders*, *The School Administrator*, *American School Board Journal*, *The Kentucky School Advocate* and *District Administrator*.
10. The District has received fourteen years of good audits by three different public accounting firms. Every suggestion in the management letters provided by these accounting firms has been implemented.

Another important context when examining the operations of any school district within the Commonwealth of Kentucky requires a thorough understanding of the extensive array of state statutes and regulations, not to mention requirements of federal law, that govern every aspect of the day-to-day practices of school districts. There is not another profession or function of state government that is more highly regulated than public school districts.

Brian Lykins, Executive Director  
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Chapter 2 of the Report contains an “Analysis of Credit Card Expenses and Reimbursement Transactions” examined by your staff. To be frank, we are not sure how the various expenses were categorized, or even chosen, for review. The fact that we cannot identify unduplicated expenses from the Report contents limits the specific information we can provide in response. We understand the seriousness of the financial issues raised in the Report, and want to do what is right, as recent history confirms.

The Report does not acknowledge that while the credit cards were issued in the names of the Superintendent or Assistant Superintendent, other District employees used the cards to make purchases related to their job responsibilities. Selected examples of such purchases are attached. The District agrees that all purchases made through a District credit card must be properly documented, including evidence of proper approval of the expenditure.

The District’s biggest concern is over the grouping of certain expenses into four arbitrary categories. As will be pointed out below in response to certain Findings and recommendations, the Board is confident that school funds are not being misspent, even though we acknowledge certain documentation shortcomings, and have taken steps to improve accounting for all expenditures. In particular, documentation we are attaching completely refutes Appendix 5 of the Report. We request that this Appendix be deleted from the Final Report. (Throughout this response, we will reference and attach specific and selected documents to support our position and disagreement with certain aspects of the Report.) To the extent that the other Appendices are refuted by such documentation, we request they also be deleted from the final Report.

As to those specific Findings, please accept our response as follows:

Finding 1: We accept the Recommendations associated with this Finding, and have already instituted practices designed to improve our performance in this area. (See attached revised Expense Reimbursement policy, approved on November 14, 2011).<sup>1</sup> However, the Board takes issue with implications in this Finding that the District is not being a good steward of school funds. We wish there had been more transparency in the process of the investigation, and that District personnel would have been given an opportunity to respond to certain “red flags” that your staff identified in the Report without specific input from the District. For example, on several occasions, the Report notes that an expenditure for 28 meals in Lexington, Kentucky on 3/26/08 indicated that children were present for this meal. Indeed they were, as that is the year that the Mason County boys’ basketball team won the Sweet 16 Tournament, and the

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<sup>1</sup>This response will contain references to many supporting documents that we want to draw to your particular attention. Rather than fax these documents with this response, we are overnighting them to your attention on this day. Most if not all of these documents were previously produced to your staff. However, since we had no specific idea of the scope of your staff’s investigation, the documents might not have been organized and presented in such a fashion so as to be readily available for review in response to a specific concern your staff uncovered during its investigation. On reflection, Board members and District staff wish they had been provided with an opportunity to immediately address areas of concern during the audit process and to offer information in a more pro-active manner.

Brian Lykins, Executive Director  
October 17, 2012

dinner was a celebration of that singular accomplishment for these students, the “children” in question.

Likewise, meal expenditures for Board members and District staff attending national and state conferences (a necessary expense in order for Board members to meet continuing education requirements and for improving school performance at all levels) may seem high. We understand the need to monitor these expenses, and to make sure that meals are provided only for school board members and staff at these conferences. However, we question whether the standard to which we are held is that of general accounting practices and standards for non-education state employees, or local school districts. For your information, the District does not expend funds for alcohol at these meals, or for anyone who is not either an employee or student of the school district.

Finding 2: We accept the recommendations associated with Finding 2, and will work with KSBA and other school districts to research and review other policies that address the issues raised by the Report. However, again, the District takes issue with implications that school funds are being expended for non-school-related purposes. It appears as if this misunderstanding might be the use of certain language, since we see no difference between “purchases [that] demonstrate a business purpose” and the acknowledgment that pursuant to policies and procedures as well as the Superintendent’s contract such purposes “be related to the business of the District.” (Report, p. 17). When a PO describing a specific conference that a staff member is attending does not have the line “Purpose” completed, it does not, in our view, mean that the expenditure did not have a valid business purpose. Often the description of the purpose of the expense is explained in a different portion of the form.

We are providing you with documentation for several expenses that someone in your office determined did not have a business purpose to show that in fact the expenditure did have a business purpose. If nothing else, language contained in the body of a purchase order, if not specifically on the line “Purpose,” should be reviewed before issuing blanket assertions that a large number of expenditures appeared to have no business purpose. If the trip and hotels have a business purpose, logic would dictate that meals charged to the District on the same days would necessarily have a business purpose, even though, again, the line entitled “purpose” was not filled in on a particular form.

Again, if the purpose of this special audit was to ensure that school funds were only being used for school purposes, a reasonable way of determining this would have been to work closer with District staff when issues were first identified and to provide District staff with an opportunity to respond to specific instances of funds allegedly spent without a proper business purpose. The fact is that District staff were not questioned regarding the specific instances set forth in Addendum 1 to the Report, and had they been given the opportunity, the lion’s share of those items could have been addressed, as demonstrated by the documents that accompany this letter.

At several points throughout the Report, your staff recommends that the Board or a designated committee conduct review of documents that relate to expenditures and



Brian Lykins, Executive Director  
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reimbursements. The Mason County Board of Education has five members. Forming a committee, that more often than not would consist of one person, probably is not feasible for these reviews. Any review necessary has, and will continue to be, conducted by the Board as a whole.

Finding 3: The Board accepts the recommendations associated with this Finding. We believe that the previously adopted and implemented per diem meal policy will alleviate the problem identified by your staff. In fact, the documentation for most of these charges and expense reimbursements was produced by the District in response to requests from your staff, although admittedly probably not in the most accessible manner. Thus, we are attaching selected documentation that establishes that the District has implemented the types of policies and practices recommended by your staff. This includes requiring any staff who use District credit cards to provide complete documentation for the expenditures.

Since the issue was raised in this Finding, the District also is providing with this Response a complete accounting of an \$1800.00 advance made to cover Board member and staff costs to attend an NSBA conference in Chicago in April of 2012, a valid expenditure of District funds. The attached receipts document the legitimacy of \$1818.47 for this travel and related expenses.

Finding 4: The Board immediately accepts the first two recommendations associated with this Finding. However, it believes it does not have sufficient information based solely on the Report contents as currently drafted to respond to the third recommendation alleging intentional conduct by the Superintendent and your staff's suggested response. The Board will investigate this matter further, including a review of its policy of providing fuel as opposed to reimbursement for in-district mileage for the Superintendent, and then respond accordingly.

Finding 5: As with the above Finding and recommendations, the Board accepts the first four recommendations immediately. Attached is the current Board policy that explains the mileage reimbursement rules of the District. (Policy 03.125). (Appendix 5 of the Report, on pages 152 – 153, contain details of local mileage reimbursements that your staff decided did not have adequate approval. The District disputes this Finding, as all of these expenditures complied with its policy for in-district mileage reimbursement. We request that these particular items be deleted from Appendix 5 to the Report.) Additionally, the Board believes it must first conduct a more thorough internal investigation of the allegations concerning the Superintendent's mileage reimbursement claims, in order to respond appropriately.

Finding 6: The Board accepts the recommendations arising out of Finding 6. However, we want to point out a couple of facts that have occurred in the past, and are likely to occur in the future. In the past, concerned citizens have run for election to the Board of Education, won their elections, and served with distinction. Some of these Board members did not have the personal resources to pay the costs associated with attending state and national conferences, such conferences are necessary to remain eligible for Board service, and are important to Board member development. These conferences do not have provisions for reduced registration fees. Also, the camaraderie engendered by sharing ideas during informal meals benefits all in

Brian Lykins, Executive Director  
October 17, 2012

attendance, both short-term and long-term. Advancing costs for all attendees precludes singling out any Board member in a way that may cause personal embarrassment. The Board does not dispute the need for accurate accounting. However, it values input from all segments of our community, and personal wealth should not be a criteria for service on a local board of education. (See attached example of such an expenditure for a hotel room in Lexington, with Board member name redacted).

The Board also is attaching a letter dated October 10, 2012, that it recently received from its own auditors that addresses the issue of advance payment for expenses. The auditor makes some very specific recommendations for handling both reimbursements and advances that appear to provide the level of accountability and documentation recommended by the Report. The Board will take this letter and your office's Report into consideration in improving its performance and financial oversight in this area.

Finding 7: The Board accepts the recommendations arising out of Finding 7. As mentioned in your report, in 2011 the Board formally revised the Superintendent's contract to conform to the terms the parties had been observing and performing in the past. We also would like to point out that it is perfectly legal and appropriate for an administrative agency such as the Board to ratify the acts of its agent.<sup>2</sup> Your expression of doubt as to the efficacy of the Board's action in ratifying previous actions with respect to Superintendent Moore's contract of employment is, we submit, not well founded. The District also wants to point out that the changes to the Superintendent's contracts that it approved over the years closely track the improvements made in student achievement and increased financial stability of the District described above.

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<sup>2</sup> Under Kentucky law, it is clear that a principal, such as the Board, may ratify the previous acts of its agents and that such ratification relates back to the time the agents acted, so that the agents' action is effective and authorized as of the time the agents acted. Black's Law Dictionary (9th Ed. 2009) defines "ratification" as "Confirmation and acceptance of a previous act, thereby making the act valid from the moment it was done ... ." See Tarrant v. Henderson County Farm Bureau, 380 S.W.2d 274, 277 (Ky. 1964) ("... 'a ratification, however made, relates back and is equivalent to prior authority.' In Hall v Commonwealth, etc., Ky., 331 S.W.2d 272, the Department of Highways was held liable for services performed without formal contract because of ratification by the Department. This appears to be the general rule."); Capurso v. Johnson, 248 S.W.2d 908, 910 (Ky. 1952) ("... if the person in whose name the act was performed subsequently ratifies or adopts what has been so done, the ratification relates back and supplies original authority to do the act."); Newberry v. Faulconer, 58 S.W.2d 217, 218 (Ky. 1933) ("In its very nature the term 'ratification' necessarily presupposes something done which is ineffective or invalid for want of authority. (Citation omitted). A valid ratification relates back to the beginning and gives the transaction the same effect as if proper authority had been originally given."); O'Kelly v. Lockwood, 157 S.W. 1096, 1099 (Ky. 1913) ("The contract attempted to be made in the beginning was one which was within the power of the fiscal court to make, and the fact that its agent did not take the required steps to make it a binding obligation, does not deprive the governing body of the county of the power to thereafter validate and ratify that contract so as to make it binding from the beginning.").

Brian Lykins, Executive Director  
October 17, 2012

Finding 8: The Board accepts the recommendations arising out of Finding 8. To clarify the legality of the rollover actions taken by the Board over the past several years, we are attaching KRS 160.350.

Finding 9: The Board agrees that no District employee should receive duplicate reimbursement for business-related travel, whether it is in-District or out of District. We are exploring options to determine what method or methods should be utilized to reimburse the Superintendent in particular, based on the discussion and points raised in the Report. To place this issue in context, we would point out that the Board previously provided a vehicle for the Superintendent's use. Several years ago the Board decided to get out of the car ownership business, and agreed to provide the Superintendent, and later the Assistant and Associate Superintendents, a car allowance to cover the routine costs of maintaining a vehicle (maintenance, insurance, license, taxes, etc.). The Board understood that these employees also would be reimbursed for mileage and parking charges, although often times these people did not submit reimbursement claims for this mileage.

The Board agrees that no District resources of any kind should be used for personal purposes by any District staff.

Finding 10: The Board has no problem with making sure that contract documents are signed after they are approved by the Board. However, we want to point out to you that the year this happened our Board chair, and a long-time member of the Board, was battling cancer to which she eventually succumbed. Even when she was very ill, this Board member continued to be involved in school board business, and the early signing of the Superintendent's contract was merely a reasonable accommodation of her illness. It was a unique and sad situation, and one that we hope will not ever have to be repeated.

Finding 11: The Board accepts the recommendations arising out of Finding 11, and has already taken steps to accurately reflect all benefits for all staff, and as acknowledged by your staff, to correct past tax filings to the extent possible. (See attached accountant's letter of June 9, 2011).

Finding 12: While the Board is puzzled by the assertion that it does not receive sufficient information to monitor staff travel, it has no problem with accepting the recommendations arising out of Finding 12. Additionally, all major, out-of-district trips are approved months in advance by the Board, as the members reported to your staff during their interviews. For instance, on page 145 of the Report, lines 14 - 16, your staff took issue with expenditures for a conference that the Associate Superintendent attended in Nashville, Tennessee, claiming the expenditures were made with "inadequate approval." This trip was in fact approved by the Board prior to the expenses being incurred, as the attached minutes make clear. The supporting paperwork provided to the Board details the reasons for the trip and the costs associated with it.

Furthermore, the Board has specifically instructed the Superintendent to be active in the community in order to foster relations with other community leaders. This includes attending

Brian Lykins, Executive Director  
October 17, 2012

Rotary meetings and meeting with Chamber of Commerce representatives, among others. The Board also directed the Superintendent to go to Frankfort to increase the District's visibility and stature with state legislators and administrative officials. The Board also encourages the Superintendent to travel to Washington, D.C. to promote the same visibility on the federal level. It is measures such as these, in conjunction with other actions, that have led to the school District's successes as outlined at the beginning of this letter.

Finding 13: The Board accepts the recommendation to monitor staff reimbursement and to enforce its previously approved per diem meal reimbursement policy. As to standards for appropriate levels of reimbursement, it intends to track IRS guidelines, as it has done in the past.

On a personal level, I was taken aback by the criticism of staff efforts to visit staff or their families when they were hospitalized, or more sadly, at events associated with funerals. We are a small community, and I believe these efforts are important for staff morale and community relations, and they serve an important business and personal purpose. Expenses for a trip to Harlan, Kentucky, singled out for attention by your staff, fall in this category. (See attached documentation).

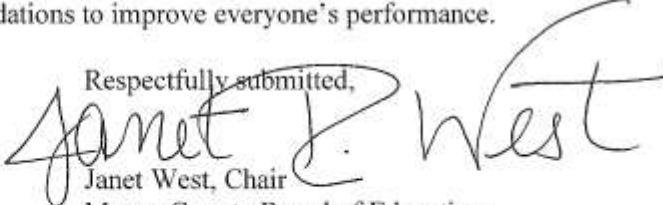
Finding 14: The Board is troubled by the recommendation of a blanket prohibition against reimbursing District staff for meals incurred when no overnight travel is involved. (See October 10, 2012 CPA letter, previously attached to this Response). The Kentucky Department of Education on more than one occasion has asked District staff to travel to other Districts in the state to share its programs and initiatives to improve student performance. Staff could spend the night on the road to justify a meal if necessary, but it seems more cost effective to allow for meal reimbursement while encouraging staff to minimize time away from the District. Administrative staff travel the state for professional development and to learn new methods for improving student achievement. Likewise, the Superintendent primarily, but often others, meets with community leaders within our community to seek support for various school programs and initiatives. Staff also host important meetings with both District and non-District staff, again with the goal of improving all facets of our program. Reimbursing staff for meals when engaged in these activities does not represent improper expenditures of school funds.

Finding 15: The Board accepts the recommendations arising out of Finding 15. We would like to point out that in the past, when a large group meets for a meal associated with attendance at a conference, some restaurants will not provide separate checks. Rather than place this expense on a personal card, it made more sense to us to use a District credit card under these circumstances. The per diem policy currently in effect was adopted approximately one year ago. It will be strictly followed in the future.

In conclusion, the District believes it has sufficiently refuted many of the allegations of misuse of District funds scattered throughout the Report. Consequently, we request that these references, whether in the narrative portion of the Report, the various Tables or Appendices, be deleted prior to the issuance of the Report. We will certainly work with your staff to accomplish this.

Brian Lykins, Executive Director  
October 17, 2012

Needless to say, if you have any questions about the content of this Response, please do not hesitate to contact me or any of the District's administrative staff or legal counsel. I am confident that all concerned want to do the right thing for the District and all of its constituencies. We will continue to make strides in the right direction, and we welcome constructive criticism and recommendations to improve everyone's performance.

Respectfully submitted,  
  
Janet West, Chair  
Mason County Board of Education

cc. Board of Education members  
Tim Moore  
Elizabeth Pettit  
Kelly Middleton  
Sue Brammer  
Suzanne Cassidy  
Michael A. Owsley



**AUDITOR'S REPLY TO EXAMINATION RESPONSE FROM**  
**MASON COUNTY SCHOOL DISTRICT BOARD**





We have reviewed and considered all of the information provided with the Board's response to this examination. Auditors requested financial and other documentation from the District throughout the examination process. Further, the Board was provided 15 days to supply any additional documentation for consideration and to respond to the draft examination report. We believe the District had a sufficient amount of time to provide auditors with available documentation.

One objective of the examination was to test financial activity related to staff travel, credit card use, and the compensation and benefits provided to the Superintendent through his employment contracts. As government auditors, we have extensive experience in auditing highly regulated agencies. Strong internal controls and sound accounting practices, including the necessity of providing detailed supporting documentation for expenditures, are applicable to school districts as well as other government entities.

In support of certain audit findings, the examination report classified various questionable expenditures into four categories: having no stated business purpose, excessive in nature, inadequate approval, or inadequate or no supporting documentation. An explanation of the criteria applied to these categories of questionable expenditures was originally provided in Chapter 2 of the report; however, we have now provided additional language in Chapter 2 to further clarify each category. Further, this same language is also repeated prior to the report appendices. In addition, we have added language to Chapter 2 to inform the reader that additional staff could and did use the District's credit cards.

Regarding the business purpose of a transaction, auditors were only able to evaluate the actual documentation provided by the District in support of the expenditures. Therefore, if the documentation did not provide information regarding the events surrounding the expense or the persons involved, auditors made no assumption to determine the purpose or use of the funds expended. The type and extent of documentation auditors expected to adequately support an expenditure is not unreasonable for a highly regulated agency that receives and expends public funds.

At the initiation of this examination, an entrance conference was held with various Board members, the Board attorney, and District staff to discuss our objectives and to ensure a clear understanding that various expenditures relating to travel, requests for reimbursements, credit cards, and contract payments were being examined. Further, an extensive preliminary itemized list of documentation requested by auditors was discussed and provided to the Board, Board attorney, and staff during the entrance conference to avoid misunderstandings regarding the scope of the examination.

The Board is inaccurate in its response statement that auditors considered an expenditure as not having a business related purpose simply due to the purpose section of a purchase order being blank. Efforts were also made to review all documentation on file in making this determination. If the credit card billing statement or other documentation referenced a purchase order, the expenditure was considered to have a documented business purpose. Subsequent to submitting the draft report for review, the District provided additional purchase orders related to the questioned expenditures. Though it was not referenced on the documentation originally

reviewed that a purchase order was prepared for these expenditures, auditors reviewed the newly provided documentation. When appropriate, adjustments were made to the appendices and the findings based on the additional documentation provided with the Board's response. These adjustments did not cause a finding to be removed from the report because a significant number of transactions still existed to support that a procedural breakdown occurred in documenting and reviewing these expenditures.

While adopting policies to control these expenditures is essential, these policies must be consistently applied. To ensure the consistent application of policies and internal controls, adequate oversight must be provided by those having this responsibility. Regardless of having a policy or providing prior approval, the expenditure must be reviewed for compliance prior to making the actual payment. The lack of a supervisor's signature to demonstrate that a thorough review was performed resulted in expenditures being classified as having "inadequate approval." This classification would result in all items on the reimbursement form, including in-District mileage, to be categorized as having "inadequate approval." We recognize that certain in-District mileage was allowable, but we found that many of these reimbursements were apparently not reviewed by those having this responsibility. Appendix 5 supports the finding related to this issue and the Board accepted the finding's recommendations. We find no reason to remove this information from the appendices given the criteria applied and the Board's acceptance of these recommendations.

Board members and staff attended a NSBA conference in Chicago in 2010 and a \$1,800 cash advance was paid to these individuals, with the Superintendent receiving \$1,200 of this advance. Subsequent to submitting the draft report for review, the District provided additional documentation to justify the \$1,800 advance. Auditors question why this documentation was only now provided given that during the examination this documentation was specifically requested. However, the new documentation was reviewed and found to adequately support \$1,425 of the \$1,800 cash advance. Adjustments related to this cash advance were made to the report's appendices.

While the Board may have legal authority to retroactively approve the terms of the Superintendent's contract, we question why the Board would act to approve undocumented compensation amounts and benefits that should have been considered and authorized by previous Boards over a number of years. While this may be allowed by law, it is a disservice to the public to broadly approve compensation and benefits that, for approximately a decade, were not previously disclosed or approved in contract documents, Board meeting minutes, or any other documentation. The purpose of a contract is substantially weakened if the benefits received by an individual are not limited to the written terms of the contract. The act of approving such compensation amounts and benefits after the fact appears to acknowledge that these payments were being made without proper authorization.

Based on documentation and other information provided to auditors during the examination, this report fairly represents the deficiencies found during the examination period. Though the Board's response expressed several assertions that school funds are not being misspent, our examination found that stronger oversight, increased documentation requirements, and consistently applied review procedures would ensure the more effective use of public funds.

While the Board expressed certain reservations regarding our examination, the Board accepted the majority of our recommendations. We encourage the District to work diligently to implement the report recommendations to ensure the findings identified in our report will not occur in the future.

