



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

March 10, 2009

Mr. Richard Riebeling, Director of Finance
Metro Nashville Finance Department
100 Metro Courthouse
Nashville, Tennessee 37201

Dear Mr. Riebeling:

Please find attached the Comprehensive Monitoring Report of the community access channels: Public Education and Government (PEG) Oversight Committee, Community Access Corporation (CAC), and Metropolitan Educational Access Corporation (MEAC).

This report presents our findings and provides recommendations for process improvements, as well as suggested next steps for pursuing legal remedies against employees and/or entities, where appropriate. Staff from the Office of Financial Accountability conducted the review.

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

Sincerely,

Fred Adom

Fred Adom, CPA
Director

cc: Diane Neighbors, Vice Mayor
Ms. Jane Grimes, Board Chair MEAC
Jacqueline Sharago, Board Chair PEG

Liz McLaurin, Board Chair CAC
Kim Milligan, Ex Dir/ MEAC
Sue Cain, Director, Metro Legal
Talia Lomax-O'dneal, Deputy Director of Finance
Mark Swann, Internal Audit
Kim McDoniel, Chief Accountant
Kevin Brown, Office of Financial Accountability
Laura Cowan, Office of Financial Accountability
Brad Thompson, Office of Financial Accountability



◆ Monitoring Report of ◆

Community Access Channels



Conducted by



Office of Financial Accountability

March 10, 2009

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MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a comprehensive monitoring review of the following entities in accordance with *Generally Accepted Government Auditing Standards*: Community Access Corporation (CAC), Public Education and Government Oversight Committee (PEG) and Metropolitan Educational Access Corporation (MEAC).

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements of these entities and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) or any of its component units. The OFA is responsible for the internal monitoring of Metro agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive appropriations from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

Objectives, Scope and Methodology

The objective of our review was to determine whether appropriate policies and procedures in the Community Access Agencies are in place and consistently followed and monitored in an effective and timely manner to minimize Metro’s exposure to financial risks, and to determine whether funds were appropriately used for business purposes at MEAC, CAC and PEG.

A secondary objective of our review was to determine the degree of organizational effectiveness among the entities, including board oversight, compliance with Metro Code and appropriate use of the shared television production facilities at Nashville State Community College.

The scope of our review included financial transactions for fiscal years 2006, 2007 and 2008 and equipment purchases for MEAC, CAC and PEG.

OBJECTIVES, SCOPE AND METHODOLOGY

Due to the suspected pervasiveness of the financial improprieties at MEAC, it should be noted that sampling techniques were not employed, although sampling is considered a generally accepted government auditing procedure. As a result, auditors reviewed 100% of the financial transactions at MEAC during this time period.

Specific audit procedures consisted of meeting with board members, management and staff from MEAC, CAC and PEG. During these meetings, there were discussions concerning suspected and alleged financial improprieties believed to have occurred at MEAC. Based on these allegations, we requested, obtained and examined all of the agency's financial records and supporting documentation for the 3-year period. We expanded the scope of our review after confirming the presence of potential fraud at MEAC. As a result, we performed additional audit procedures pertaining to CAC and PEG, although not as extensive.

In addition to reviewing financial transactions, we conducted a thorough review of applicable Metro Code sections and read the Cable Franchise Agreement, independent auditor's report and financial statements, Board of Directors minutes and other communications. Follow-up meetings were conducted with management and Board members as necessary. We believe these procedures provide a reasonable basis to support our findings and recommendations, outlined in the pages to follow.

OVERALL SUMMARY

Misappropriated funds at MEAC were determined to exceed \$45,600 and questionable commissions amounted to \$18,237. We believe these were caused by a lack of board oversight and ineffective or non-existent internal controls.

During the review, we found multiple questionable purchases at MEAC, believed to have been made by MEAC's former Executive Director. Agency funds were used to pay for items with no identifiable business purpose, many of which were expenditures for the former director's personal living expenses, including:

- Monthly lease payments to the former Director's landlord.
- Cable television service for the former Director's home.
- Cable television service for his former spouse's residence.
- A vacation and cruise to the northeastern United States during 2006.
- Personal automotive repairs, insurance and gasoline.
- Routine payments to an associate of the former Director.
- Payments to the Director's Son or to his business.
- Payment to the U. S. State Department.
- Payments to the Alcoholic Beverage Commission.

Detailed information on these and other significant findings are presented in the following pages.

In considering these and all other issues brought to our attention during the review, we have concluded it would be beneficial for all stakeholders and Metro government to have all three access channel agencies combined under one umbrella. A new organization, separate from the PEG Oversight Committee, should be formed to manage the activities of the three entities. A selection of current members of the CAC and MEAC boards should be elected to serve on the governing board of the new private nonprofit entity along with the members of the PEG Oversight Committee. These members should be appointed by the Mayor and approved by the Metro Council. This governing board will be the authoritative body of the new organization.

OVERALL SUMMARY

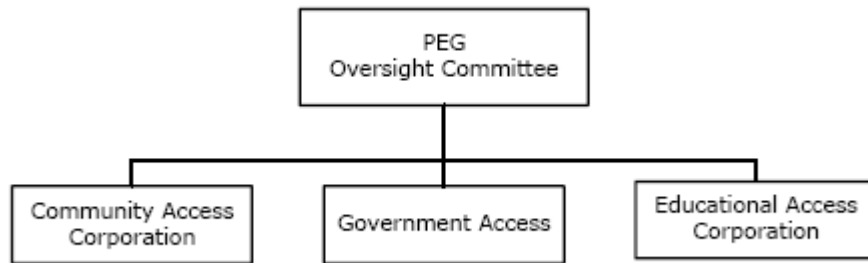
Second, there should be a Community Advisory Board established, in addition to the governing board, as discussed more fully in the conclusion of this report. This Community Advisory Board should be made up of representatives of concerned citizens, viewers, listeners and producers/members of shows aired on the stations. Decisions of the Community Advisory Board should be subject to review and approval of the governing board.

Finally, the current executive directors of MEAC and CAC should serve as Channel Directors under the new organization, representing Channels 9 & 10 and Channel 19 respectively, reporting to the governing board of the new entity.

BACKGROUND

Background

The Public, Education and Governmental Access Oversight Committee (PEG), created by resolution of the Metro Council, facilitates the operation of television programming for public, educational and governmental use in Metro Nashville. PEG manages the cable channels specified in the cable franchise to be used for Public, Education, or Government purposes. The PEG Oversight Committee holds regular meetings to act upon business matters presented by the “PEG Partners”: Community Access Corporation (CAC), Metropolitan Educational Access Corporation (MEAC) and Government Access Television, a division of Metro’s Department of Information Technology Services. The organizational structure of PEG is as follows:



Council Mandated Operational Distinction

It is important to note that although the three agencies are often referred to as the “PEG Partners” due to shared resources and facilities, each entity is solely responsible for the operations and programming on their respective channels, as directed by Metro Code. Specifically, CAC is responsible for *public* programming on Channel 19; MEAC is responsible for *educational* programming on Channels 9 and 10; Metro 3 is responsible for *government* programming on Channel 3.

BACKGROUND

Funding

PEG received a one-time capital grant of \$600,000 in FY1998 for building a television studio, per the terms of the Cable Franchise Agreement. The “Initial PEG Support Grant” was provided by the franchisee to Metro Nashville, to be used at its sole discretion for public, educational and governmental access equipment, facilities and support. PEG has also received an annual grant of \$100,000 per year from the franchisee.

In order to adequately provide programming, a television production studio was constructed and equipped at Nashville State Community College in 1998. Funding to construct and equip the new production facility now used by the “PEG Partners” was provided, in part, by Metro Government. Resolution R98-1082 effectively added the project to the 1998-2003 CIB. Resolution R99-1463, adopted March 16, 1999, authorized capital outlay notes for the project. The following table shows total initial funding for constructing and equipping the PEG Studio by source:

Date	Funding Source	Amount
FY1998	GSD Capital Outlay Notes	\$275,000
FY1998	Contributions under the Cable Franchise Agreement	\$550,000
Total		<u>\$825,000</u>

The FY09 operating budget for PEG, a component unit of Metro Government, was \$108,400. In addition to the non-program funding which PEG receives annually from Metro via the franchise agreement, the agency generates a relatively small amount of program revenue each year. Total program revenue for PEG during FY09 was \$8,400. Please see Appendix D for a detailed listing of revenues and expenditures for each of the last three fiscal years.

Powers and Duties

The PEG Oversight Committee was given the following powers and duties, among others, in Metro Code Section 6.10.040:

BACKGROUND

- Authority to coordinate access and bandwidth: “To allocate and coordinate access to channel and/or bandwidth capacity provided pursuant to the requirements imposed by law or by agreement upon owners and operators of franchises for cable communications issued by the metropolitan government, provided such allocation and coordination of access shall not become effective unless and until ratified by the council by resolution;”
- Duty to Assist with Funding Partners: “To seek and receive donations, grants of funds, and programming equipment from private and public sources, including franchises of cable communications services, and to use same for the sole purpose of promoting and assisting the providers of public, educational and governmental cable television services, provided such funds received by donation, grant or otherwise have been duly appropriated;”
- Authority to Purchase Equipment: “To use funds received through any donation or grant to purchase, lease, or otherwise acquire in a manner consistent with Article 4 of the Metropolitan Code any necessary equipment for use by providers of public, educational, and governmental cable television services, provided such funds received by donation, grant or otherwise have been duly appropriated;”
- No Ownership of Equipment: “To hold all equipment in the name of the metropolitan government and subject to the laws of the metropolitan government;”
- No Control Over Government Access TV: “...in no event shall PEG have any authority or control of government access television, which is managed and operated by the Department of Information Services”. (Ord. 2001-839 § 2, 3 and 4, 2001; Ord. 95-1517 § 4, 1995)

BACKGROUND

Community Access Corporation (CAC)

CAC is a non-profit corporation governed by a board of directors. Seven members of the board are recommended by the Mayor and confirmed by the Metro Council. The CAC board also includes other members that represent the broader community. They are the *public* partner, if you will. The purpose of the CAC is to ensure that public access and other community channels are governed so that they are free of censorship except as necessary to comply with government regulations.

Historically, CAC has provided essential expertise in making the new TV studio a reality. The agency helped manage the construction and was responsible for technological infrastructure. In addition to its role in the construction and installation of the facilities on the campus of Nashville State Community College, CAC continues to play a significant role in the operations of the Public Education and Governmental (PEG) Studio today.

The CAC was established by Metro Code Chapter 6.08 titled “Cable Communications Franchise and Regulations”, which states the intent of Metro government and sets forth the powers, duties and responsibilities of the entity:

Chapter 6.08.080(E): “It is the intent of metropolitan Nashville to ensure that the public access channels are governed by an independent, nonprofit corporation, termed the “Community Access Corporation” (CAC), such that these channels may be free of censorship, open to all residents of metropolitan Nashville and available for all forms of public expression, community information and debate on public issues.”

The designated functions of the CAC include responsibility for the day-to-day operations, personnel, procurement and overall administration and management of the *public* access channels. In carrying out its responsibility, the CAC must assure that the public access channels are made available to all residents of the franchise area on a non-discriminatory, first-come, first-serve basis.

Grant Funding

Metro has provided \$246,600 in grant funding to CAC since FY05. The following table shows CAC’s grant funding for each of the last five fiscal years:

BACKGROUND

Grant Funding by Year	FY 09	FY 08	FY 07	FY 06	FY 05	TOTAL
CAC	\$0	\$53,800	\$59,800	\$66,500	\$66,500	\$246,600

Metropolitan Educational Access Corporation (MEAC)

MEAC is a non-profit corporation established by Metro to ensure that the educational access channel(s) are governed by an independent, nonprofit corporation ensuring programming free of censorship. The MEAC Board was established by Metro Code Chapter 6.08 titled “Cable Communications Franchise and Regulations”, which states the intent of Metro government and sets forth the powers, duties and responsibilities of the entity:

Chapter 6.08.080(F): “It is the intent of metropolitan government to ensure that the educational access channel(s) are governed by an independent, nonprofit corporation, termed the "Metropolitan Educational Access Corporation" (MEAC), such that these channels may be free of censorship, partisan politics and available for all forms of public educational programming for persons of all ages including instructional programming.”

Responsibilities

MEAC’s mandated responsibilities include the following:

- Day-to-Day Operations of Educational Access Channel(s): “program production and management of the educational access channel(s) on all cable systems and the day-to-day operation of the educational access channel(s);”
- Administration: “To devise, establish and administer all rules, regulations and procedures pertaining to the use and schedule of the educational access channel(s);”
- Personnel Management: “To hire and supervise staff of the MEAC;”
- Procurement Management: “To make all purchases of materials and equipment that may be required;”
- Fundraising: “To develop additional sources of funding, such as foundation or federal or state grants, to further educational programming.”

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- Promotion: “To develop and promote the use of such educational access channel(s) by all schools, colleges, universities and other organization with educational missions within the franchise area;” and
- Other: “To perform such other functions relevant to the educational access channel(s) as may be appropriate.”

Board of Directors

MEAC’s Board of Directors consists of seven members, each serving three-year terms. Board members are recommended by the Mayor and confirmed by the Metro Council. Please see Appendix C for a current listing of members serving on the MEAC Board of Directors.

Grant Funding

Metro has provided \$276,100 in grant funding to MEAC since FY05. The following table shows MEAC’s grant funding for each of the last five fiscal years:

Grant Funding by Year	FY 09	FY 08	FY 07	FY 06	FY 05	TOTAL
MEAC	\$51,800	\$51,800	\$57,500	\$57,500	\$57,500	\$276,100

RESULTS OF REVIEW

1. Agencies in Compliance with Metro Grant Requirements

During FY08, CAC and MEAC received direct appropriation grant funding from the Metropolitan Government for \$51,800 and \$53,800, respectively. The direct appropriation grants were primarily restricted to salary, professional fees, benefits and employee taxes and insurance. The budget for FY 08 was similar to those of other grant periods dating back to 2003.

Our review of the supporting documentation for the grant periods indicates the agencies incurred sufficient allowable grant expenditures during those periods. Therefore, with respect to grant funds, the agencies are in incompliance with Metro grant requirements.

2. Significant Misappropriated Funds

Auditors performed the following procedures related to expenditures:

1. Compiled and reviewed 100% of MEAC's bank statements from May 2003 through May 2008.
2. Performed an analytical review of 100% of the electronic payments to determine the type of expenditures.
3. Compiled the total dollar value of electronic payments by category.
4. Reviewed invoices and/or other supporting documentation, provided by the agency, to support expenditures.

Based on the schedule of MEAC's bank statements, there were 2,278 payments from May 2003 through May 2008, including electronic payments and checks written. The agency maintained some type of supporting documentation for only about 32% of transactions incurred during the review period. Of the transactions adequately supported by documentation, 37% were for personal use, totaling over \$10,000. Personal use transactions included Comcast cable service at the former Executive Director's residence, restaurant purchases, gas purchases, and goods purchased from retailers which were shipped to the former Executive Director's home, such as B&H Photo and Weibe Tech.

RESULTS OF REVIEW

MEAC paid Comcast \$5,111 via electronic debit card payments between May 2003 and May 2008. However, because many of MEAC's transactions lacked supporting documentation, we believe the amount actually paid for cable service at the Executive Director's home may be significantly higher. The following table provides details on documented payments made to Comcast for cable service provided at the home of the Executive Director:

Date	Check Number or Debit Card Purchase	Payee	Amount
1/27/2004	133	Comcast	\$143.72
2/19/2004	DC	Comcast	\$147.08
6/3/2004	173	Comcast	\$143.13
7/19/2004	DC	Comcast	\$47.73
8/30/2004	DC	Comcast	\$98.80
10/27/2004	DC	Comcast	\$104.59
12/31/2004	DC	Comcast	\$104.61
2/16/2005	DC	Comcast	\$50.62
3/30/2005	DC	Comcast	\$104.61
6/2/2005	DC	Comcast	\$104.61
8/8/2005	DC	Comcast	\$104.37
Totals			\$1,153.87

Other Questionable Expenses

Cash withdrawals at ATMs exceeded \$1,000. Along with the funds withdrawn from the bank accounts, MEAC frequently incurred ATM withdrawal fees for failing to utilize their own bank. The agency also rented a car from Enterprise Rental on three separate occasions, which we believe is questionable because a MEAC Board Member had recently donated two vehicles to the agency. We also concluded that the agency's company vehicle was often utilized for personal use, based on an analytical review of the electronic payments and interviews with MEAC staff and Board Members. In addition, the agency incurred \$8,802 in expenditures to Gas and Service stations, the majority of which were not supported by documentation.

RESULTS OF REVIEW

Other questionable expenses incurred by the agency were for hotels. MEAC board members only recall one business trip outside the city of Nashville. However, \$3,758 was paid in hotel charges during the review period. Hotel charges were incurred during various months: July, August, and October 2006 and January, March, August, and November of 2007. We also concluded that MEAC's former Executive Director took a personal vacation during July 2006 using agency funds in part, as evidenced by receipts for transactions charged against the business account as well receipts for charges to the former Executive Director's personal bank account. We noted significant expenditures for travel as well, including airfare and online travel booking agents. The agency incurred approximately \$1,544 in travel related expenses for airfare and booking, among others. Restaurant charges both within Nashville and in other states were also questionable. MEAC incurred \$6,021 in questionable restaurant charges, based upon our review of the receipts and other supporting documentation.

In total, MEAC incurred approximately \$34,073 in questionable expenses during the review period. The following table summarizes the questionable expenses by category:

ATM withdrawal	Comcast Cable	Drug Stores	Gas & Service Stations	Grocery Stores	Hotels	Restaurants	Retail Stores	Travel	Total
\$1,048.23	\$5,110.93	\$918.84	\$8,802.30	\$2,020.08	\$3,757.84	\$6,020.83	\$4,849.12	\$1,544.48	\$34,072.65

Personal Rent Paid with Agency Funds

Based upon interviews with MEAC staff, the former Executive Director appeared to have paid his rent with MEAC funds. We found numerous recurring payments to an individual who was identified as the former Executive Director's landlord, and to the knowledge of agency staff, this individual has never worked for MEAC. A total of \$6,151 was paid to the former director's landlord during the review period. These payments were listed in the agency's records as "storage fees" but interviews with MEAC staff indicated the agency did not have a storage unit. In addition, no supporting documentation for any of

RESULTS OF REVIEW

the payments made to this individual was available. The following table outlines the payments made to the former Executive Director's landlord:

Date	Check Number	Payee	Amount
9/13/2005	375	Ex. Dir's Landlord	\$200.00
10/7/2005	393	Ex. Dir's Landlord	\$100.00
11/28/2005	415	Ex. Dir's Landlord	\$100.00
12/23/2005	429	Ex. Dir's Landlord	\$100.00
2/3/2006	455	Ex. Dir's Landlord	\$100.00
3/10/2006	472	Ex. Dir's Landlord	\$125.00
4/19/2006	495	Ex. Dir's Landlord	\$125.60
5/5/2006	507	Ex. Dir's Landlord	\$125.00
6/16/2006	520	Ex. Dir's Landlord	\$125.00
7/6/2006	532	Ex. Dir's Landlord	\$125.00
8/4/2006	546	Ex. Dir's Landlord	\$125.00
9/11/2006	558	Ex. Dir's Landlord	\$125.00
10/16/2006	585	Ex. Dir's Landlord	\$125.00
11/14/2006	594	Ex. Dir's Landlord	\$125.00
12/15/2006	611	Ex. Dir's Landlord	\$125.00
1/18/2007	637	Ex. Dir's Landlord	\$125.00
2/20/2007	680	Ex. Dir's Landlord	\$300.00
3/7/2007	671	Ex. Dir's Landlord	\$300.00
4/19/2007	690	Ex. Dir's Landlord	\$300.00
5/3/2007	703	Ex. Dir's Landlord	\$300.00
6/18/2007	726	Ex. Dir's Landlord	\$300.00
7/12/2007	747	Ex. Dir's Landlord	\$300.00
8/8/2007	766	Ex. Dir's Landlord	\$350.00
9/11/2007	788	Ex. Dir's Landlord	\$350.00
10/3/2007	813	Ex. Dir's Landlord	\$350.00
10/30/2007	826	Ex. Dir's Landlord	\$325.00
12/18/2007	846	Ex. Dir's Landlord	\$350.00
1/25/2008	857	Ex. Dir's Landlord	\$350.00
3/4/2008	877	Ex. Dir's Landlord	\$300.00
Totals			\$6,150.60

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Routine Payments Made to Former Director's Associate

We found payments totaling \$2,294 to a close associate of the former Executive Director, for which there was no documentation maintained to support the expenditures. Per interviews with MEAC staff and based upon a list of alleged instances of fraudulent activity supplied by agency staff, it appears that the close associate, to whom the checks were written, was also the roommate of the former Executive Director. The table below provides details of the payments to the associate of the former Executive Director:

Date	Check Number	Payee	Amount
5/18/2005	291	Ex. Dir's Associate	\$200.00
6/6/2005	304	Ex. Dir's Associate	\$100.00
6/10/2005	306	Ex. Dir's Associate	\$200.00
6/20/2005	311	Ex. Dir's Associate	\$200.00
6/20/2005	312	Ex. Dir's Associate	\$200.00
8/2/2005	346	Ex. Dir's Associate	\$300.00
10/24/2005	402	Ex. Dir's Associate	\$500.00
1/11/2006	436	Ex. Dir's Associate	\$200.00
3/10/2006	473	Ex. Dir's Associate	\$393.75
Totals			\$2,293.75

Payments to the Executive Director's Son

We also found checks paid to an individual determined to be the son of the former Executive Director. He is also the registered owner of a business entity called "Island Edge Media". Payments made to the director's son or to his business total \$2,775. MEAC did not provide supporting documentation to support the payments made to the son of the former director nor to his business entity "Island Edge Media". The following table outlines payments made:

RESULTS OF REVIEW

Date	Check Number	Payee	Amount
10/3/2006	575	Ex. Director's Son	\$125.00
11/16/2007	833	Island Edge Media	\$1,000.00
11/27/2007	836	Island Edge Media	\$1,000.00
12/31/2007	854	Island Edge Media	\$650.00
Totals			\$2,775.00

Payments to the Alcoholic Beverage Commission

We also noted two checks made out to the Alcoholic Beverage Commission for which the auditors could not determine a legitimate business purpose. The following table details the two checks written to the Alcoholic Beverage Commission:

Date	Check Number	Payee	Amount
7/29/2005	336	Alcoholic Beverage Commission	\$100.00
7/29/2005	337	Alcoholic Beverage Commission	\$100.00
Totals			\$200.00

Payment to the State Department

Auditors noted a payment made to the State Department in February 2006 for a passport for the agency's former Executive Director. Because the scope of the agency does not require the Executive Director to travel outside the United States, payments to acquire a passport are not considered a reasonable business expense. The following table provides details on the payment to the State Department:

Date	Check Number	Payee	Amount
2/7/2006	444	State Department	\$127.00

Tax Exempt Status Not Used

MEAC also did not consistently utilize its tax exempt status. Of the 719 transactions that were supported by written documentation, the agency paid sales tax on approximately 34% of them, totaling \$1,027.

RESULTS OF REVIEW

Overall Summary of Questionable Expenses at MEAC

In total, questionable expenditures at MEAC amounted to \$45,619. The following table provides an overall summary of questionable expenditures for the agency for the review period:

Debit Card Purchases	Executive Director's Landlord	Associate of Executive Director	Director's Son, Island Edge Media	Alcoholic Beverage Commission	State Department	Total
\$34,072.65	\$6,150.60	\$2,293.75	\$2,775.00	\$200.00	\$127.00	\$45,619.00

Recommendations:

Metro Legal should take the necessary steps or actions to prosecute MEAC's former Executive Director for Fraud. Metropolitan Educational Access Corporation should immediately and openly cooperate with the District Attorney's Office if charges for fraud are brought against the former Executive Director of the agency.

3. Misuse of Vehicles and Equipment

During our review, we learned that a MEAC board member and spouse had donated two Suburban SUV's to the agency to be used for business purposes. We found that one of these vehicles was **not** registered in the name of the agency. Through discussions with current personnel, we discovered that the former Executive Director had used one of these vehicles for both his business and personal transportation, although mileage records were not maintained.

One of the donated vehicles is considered missing and according to agency board members, its whereabouts is unknown. We were also unable to locate most of the items in the equipment listing maintained in the agency's accounting records.

RESULTS OF REVIEW

4. Unsubstantiated Payments for a Vacation and Day Cruise

During our review of MEAC's debit card transactions, we noted that supporting documentation was not available for several large travel expenditures incurred over a 10-day period in July 2006, including nearly \$2,000 in airfare and hotel charges (see table below).

Large unsupported expenditures paid with the MEAC Debit Card			
7/3/2006	US Airways	Travel	\$712.20
7/3/2006	Expedia	Travel	\$313.58
7/11/2006	Boston Park Plaza	Hotel	\$958.48

Further examination of available receipts for additional expenditures during that same time period shows MEAC's debit card was used to pay for gas, meals, entertainment and lodging in various *other states* including Delaware and New York. MEAC's Business Account also shows the Boston Park Plaza Hotel was paid \$958.48. Actual receipts show the former Executive Director stayed at other hotels in addition to the Boston Park Plaza Hotel. The other hotel charges were also charged to the MEAC business account. Based on our analysis, we believe that MEAC's former Executive Director traveled to Maryland and New York City for what appears to be a vacation and cruise for two.

Inappropriate and unsupported expenditures made with agency funds for the vacation and lunch/dinner cruise taken by the former Executive Director of MEAC total \$2,639 for the 10-day period. A detailed listing of expenditures, showing the complete trail of events and misuse of agency funds during this period, can be found in Appendix E.

RESULTS OF REVIEW

5. Poor Controls over Asset Inventory

The agencies failed to properly maintain an accurate listing of assets and equipment. We obtained inventory listings from PEG and MEAC. CAC was unable to provide an asset inventory listing.

All three agencies failed to maintain controls and supporting documentation over how the equipment was used and when it was checked out (i.e. who, when, what equipment, and when and if the items were returned). We attempted but could not locate most items listed on the inventory listing.

Of the items we could locate, the quantity found was less than that listed. For example, it was brought to our attention that there were 6 Miller Tripods with cameras used for taping shows. We were able to locate only 4 tripods. Three were being used in the recording studio; one appeared to be broken. In addition, there was no documentation to indicate when the last physical inventory was undertaken.

We also noted that some PEG equipment was clearly marked as PEG property and was being stored within the CAC inventory cage along with CAC's equipment, making it difficult to determine which asset belonged to which entity. Several inventory items appeared to be broken or unusable and the agencies failed to properly discard and remove them from their inventory listing.

Auditors also discovered some equipment being maintained in an attic above the PEG studio that were still in the original boxes -- unopened, that were purchased in 2001 and 2002. These consisted of 2-Panasonic TVs, 4-Panasonic Video Monitors, and 1-Digital TitleMaker 3000. In addition three cameras located in the attic were not listed on any of the agency's inventory listings. These included one (1)-Ikegami HC-340, one (1)-Ikegami HC-240, and one (1)-Sony.

RESULTS OF REVIEW

Recommendations:

The agencies should take the necessary steps to develop a complete and accurate inventory listing. The agencies should maintain sign-out logs noting who has the equipment, what equipment is being used, the date the equipment was checked out and returned, along with the condition of the items once returned.

The agencies should inspect and count inventory at least once a year to ensure that equipment is not lost, stolen, obsolete or no longer operational.

6. Unusual and Excessive Payments to Tennessee Secretary of State

Our review of the Secretary of State Office of Charitable Solicitation listing indicates MEAC is not listed as an agency eligible to solicit contributions in the State of Tennessee.

We also found that MEAC made several payments to the Tennessee Secretary of State's Office that were inconsistent with the history of MEAC's filings with the office. The Tennessee Secretary of State's Office charges a fee of \$20 for an annual report of a non-profit such as MEAC. Non-profits who meet the \$30,000 threshold for filing with the Secretary of State Office of Charitable Solicitation are assessed an additional \$50 when they file. Based on the fee schedules, MEAC fees for all filings with the Secretary of State Office for the years 2003 through 2008 should have been \$120 (Annual Reports) and a maximum of \$420 (Annual Reports and Secretary of State Charitable Organizations filings). Tests show MEAC paid \$1,120 during the same period.

<u>Date</u>	<u>Check No.</u>	<u>Vendor</u>	<u>Amount</u>	<u>Comments</u>
12/19/2003	114	Secretary of State	\$50.00	Not for MEAC but unable to determine
7/23/2004	195	TN Secretary of State	\$20.00	MEAC Annual report fee
1/7/2005	248	TN Secretary of State	\$150.00	Not for MEAC but unable to determine
3/15/2005	270	TN Secretary of State	\$50.00	Not for MEAC but unable to determine
4/12/2005	278	TN Secretary of State	\$100.00	Not for MEAC but unable to determine
9/27/2005	385	TN Secretary of State	\$20.00	MEAC Annual report fee
8/1/2006	542	TN Secretary of State	\$325.00	Not for MEAC but unable to determine
10/11/2006	578	TN Secretary of State	\$20.00	MEAC Annual report fee
11/22/2006	596	TN Secretary of State	\$150.00	Not for MEAC but unable to determine
6/18/2007	733	TN Secretary of State	\$20.00	MEAC Annual report fee
1/15/2008	858	TN Secretary of State	\$225.00	Not for MEAC but unable to determine
			\$1,130.00	

RESULTS OF REVIEW

The Secretary of State records on MEAC show only a single filing in 2005 and 2006. However, there were four payments in 2005 and three payments in 2006 to the Secretary of State office. Although we were unable to specifically identify the organizations that may have benefited from those payments, we identified at least three organizations registered with the Secretary of State Office whose officers were employed by MEAC during that same period. We were unable to locate supporting documentation for any of the payments.

Recommendations: The board of directors should ensure there is adequate supporting documentation for every payment and follow up on any instances of non-compliance. The board should take all necessary actions to recoup the erroneous payments to the Tennessee Secretary of State's Office from the individual(s) responsible.

7. MEAC paid Commissions to former Director without approval or supporting documentation

MEAC's former Executive Director was paid commissions in addition to his salary without any oversight from the board. Tests show he was paid a total of \$18,237 in commissions from July 2006 through December 2007. The commissions were combined with the regular salary on semi-monthly payroll. The commissions ranged from \$125 to \$4,500. There was no documentation as a basis for the commissions paid. There was no such clause in his employment contract that allowed for commissions and we were unable to find any such references or discussions in board minutes reviewed.

<u>Date</u>	<u>Regular pay</u>	<u>Commissions</u>	<u>Total Compensation</u>
6/1/2006	1768.17	300.00	2,068.17
6/28/2006	1768.17	675.00	2,443.17
7/14/2006	1768.17	1,687.50	3,455.67
8/1/2006	1768.17	4,500.00	6,268.17
8/16/2006	1768.17	-	1,768.17
9/1/2006	1768.17	300.00	2,068.17
9/15/2006	1768.17	300.00	2,068.17
9/29/2006	1768.17	-	1,768.17
10/13/2006	1768.17	150.00	1,918.17
10/27/2006	1768.17	-	1,768.17
11/10/2006	1768.17	-	1,768.17
11/24/2006	1768.17	-	1,768.17
12/8/2006	1768.17	-	1,768.17
12/22/2006	1768.17	-	1,768.17
1/5/2007	1768.17	225.00	1,993.17
1/19/2007	1768.17	2,225.00	3,993.17
2/2/2007	1768.17	450.00	2,218.17
2/16/2007	1768.17	150.00	1,918.17
3/2/2007	1768.17	150.00	1,918.17
3/16/2007	1768.17	450.00	2,218.17
3/30/2007	1768.17	650.00	2,418.17
4/13/2007	1768.17	680.00	2,448.17
4/27/2007	1768.17	-	1,768.17
5/16/2007	1768.17	150.00	1,918.17
6/1/2007	1768.17	525.00	2,293.17
6/15/2007	1768.17	-	1,768.17
6/29/2007	1768.17	-	1,768.17
7/16/2007	1821.21	225.00	2,046.21
8/1/2007	1821.21	375.00	2,196.21
8/16/2007	1821.21	-	1,821.21
9/1/2007	1821.21	750.00	2,571.21
9/16/2007	1821.21	450.00	2,271.21
10/1/2007	1821.21	750.00	2,571.21
10/15/2007	1821.21	-	1,821.21
11/1/2007	1821.21	525.00	2,346.21
11/16/2007	1821.21	75.00	1,896.21
12/1/2007	1821.21	450.00	2,271.21
12/14/2007	1821.21	244.50	2,065.71
12/28/2007	1821.21	825.00	2,646.21
		\$ 18,237.00	

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The Board Secretary stated it is likely the board may have approved the Executive Director to earn commissions on additional funds that he generated for the agency, excluding grants and other contracted services. The Secretary indicated that such commission was capped at 5%. We reviewed the commissioned paid along with the revenues received but we were unable to reconcile the receipts of additional funds with Commissions earned by the Executive Director. According to the independent payroll processing contractor, the Executive Director called and verbally informed him the amount of commissions to add to his salary each pay period without any formal documentation or board approval. The payments were not mentioned in the board minutes or noted in any financial reports made available to the auditors. In this case, the Executive Director had complete control of the payroll process. The Executive Director was the sole employee; he called in his commissions and they were processed and deposited into his bank account without review and omitted from Board reports.

Recommendations:

The board of directors should take immediate action to halt such payments.

Commissions, if allowed, should be noted in the employment contracts.

Commissions earned should be reviewed and approved by the board or its appointed representative before being paid. No one employee should be allowed complete control of any single process. The board should review and sign off any such commissions if allowed.

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8. MEAC failed to comply with IRS Requirements

Tests indicate MEAC failed to comply with the Internal Revenue Service requirements in at least two instances. First, MEAC did not fully report information returns on all contractors to whom it paid more than \$600.00 within the calendar year. IRS rules requires any person, including a corporation, partnership, individual, estate, and trust, which make reportable transactions during the calendar year to file information returns to report those transactions to the IRS.

IRS requires, that among other definitions, that payments for services performed for a trade or business by people not treated as its employees, such as fees to subcontractors or directors, and golden parachute payments in excess of \$600.00 within a calendar year to be reported on FORM 1099 MISC.

In 2007 MEAC reported payments made to five individuals ranging from \$1,200 to \$10,000 but did not include payments to an individual with whom the agency had the most extensive financial transactions. This individual was paid \$66,000 during the same year.

In addition, MEAC failed to comply with IRS Levy Notice dated February 2, 2008. The notice called for MEAC to surrender any property/funds due to a named vendor. The amount of levy in the notice was \$6,577.08. The documentation shows MEAC received the notice to garnish payments to the vendor; however MEAC made two payments (Check # 909 for \$600.00 and Check #910 for \$600.00 to the same vendor in April, 2008. According to IRS code Sec. 6332 Surrender of Property Subject to Levy:

“(a) Requirements – Except as otherwise provided in subsections (b) and (c), any person in possession of (or obligated with respect to) property or demand of the Secretary, surrender such property or rights at the time of such demand, subject to an attachment or execution under an judicial process.

(d) Enforcement of Levy

(1) Extent of personal liability ---Any person who fails or refuses to surrender any such property or rights to property, subject to levy, upon

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demand by the Secretary, shall be liable in his own or estate to the United States in the sum equal to the value of the property or rights not so surrendered...”

Recommendations:

- The Board of directors should take the necessary steps to ensure MEAC complies with all IRS requirements.
- The agency should report all payments to individuals that meet the \$600.00 threshold to the IRS annually.
- The agency should comply with all future IRS levy notices immediately.

9. Poor Internal Controls and Lack of Board Oversight

Testwork indicates MEAC’s former Executive Director, the sole employee of the agency until recently, was the sole signatory to the bank accounts, responsible for making deposits, purchases and reconciling bank statements. Strong internal controls dictate that no one person should have complete control over any financial process. The former director also acted as the official treasurer of the board until April 2008 and was issued a debit card, allowing him to make cash withdrawals at ATMs and obtain other goods and services, without any oversight.

Based on our review of the current expenditures since the director’s resignation, essentially all of the expenditures listed in Appendix A (with the exception of a portion of the IRS payments, parking and payroll) are questionable, and the direct result of ineffective controls and a lack of Board oversight. The Executive Director had check writing ability without approval from the Board of Directors on expenditures. The Board of Directors was not as involved as they should have been and gave the Executive Director too many powers. According to the Bylaws of MEAC Article IX Section 1: “the board shall approve a bank(s) and direct the Treasurer to (c) Sign-along with one other member of the Executive Committee- and issue checks to pay expenditures authorized by Board action or policy.” Article IX further states that the “Treasurer shall (d) Approve and maintain files

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of bills, vouchers, receipts, bank statements, etc.; (e) Inform the Board at each meeting of all financial transactions, pending expenditures and balances.” Review of cancelled checks revealed that the Executive Director’s signature was the only signature on 80% of the checks written. The Executive Director was signing his own payroll checks and even gave himself a cost of living increase in September 2004 on check number 211 in the amount of \$175.00 and the Executive Director was the only signature. Per the Bylaws of the Metropolitan Educational Access Corporation Article IX Section 1 (g) “During any time the Treasurer may be unable to perform the duties of treasurer, or the office may be vacant, the Executive Director shall fulfill all the duties on an interim basis, except to sign checks made payable to him/her. Any checks made payable to the Executive Director must be signed by two members of the Executive Committee.” The agency also failed to maintain supporting documentation for all expenditures charged against the agency’s funds. MEAC only maintained supporting documentation for approximately 32% of all the agency’s charges. The Executive Director’s employment contract states, “Employees shall maintain documentation for all charges against MEAC funds.

10. Ineffective controls over payroll processing at CAC

We reviewed a sample of payroll journal runs for CAC as provided by Paychex, their payroll records provider for the annual periods of 2006, 2007 and half of 2008. The CAC payrolls are run bi-weekly. Review procedures consisted of comparing a sample of the bi-weekly payroll journals to the timesheets that were maintained by CAC employees. We checked to ensure that all reported hours were recorded in the correct bi-weekly payroll and that all overtime earned was paid.

Also, individual employees kept and reported their own time to Paychex. There was no management oversight in the reporting of time. Further, employees reported time that fell outside of the pay period that Paychex was cutting checks for. CAC did not have a standardized weekly schedule (start-stop dates) for employees. At least one pay period did not have any timesheets as

RESULTS OF REVIEW

backup to the Paychex payroll journals. Since the employees did not follow a standardized weekly schedule, it is probable that some employees worked overtime and were not paid correctly.

Recommendations:

CAC should appoint a person to oversee the reporting and verification of time to Paychex. Retain all personnel records for the minimum time suggested by Tennessee Records Retention Plan for state employees.

11. Inadequate Controls over Cash Disbursements at CAC

CAC maintains three banking accounts: two checking accounts and one savings account. One checking account is used solely for payroll and the other is maintained for operating transactions. All accounts are held at First Tennessee Bank. We found multiple instances of checks being written to the former Board Chair that were also signed by the former Board Chair. These checks represent payment for services provided for instructional classes. However, there was virtually no support maintained for the classes which were taught by this individual. Only 3 sign-in sheets out of 32 classes were maintained as support for the fees paid to the former Board Chair. In addition, the receipt for purchases and fees paid online was not printed and saved for the reconciliation process.

Recommendations: There should be a separation of duties concerning the writing of checks. No one person should be able to write and sign a check to himself regardless of the requirement to two signatures. CAC should maintain adequate supporting documentation for expenditures.

12. Overall Conclusion:

In considering these and other issues brought to our attention during the review, we believe that organizational changes with respect to the authoritative structure of the agencies managing the access channels are necessary. Based on our discussions with stakeholders and our evaluation of the existing problems among the three entities, it is our conclusion that a new organization should be formed

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to manage the activities of the three entities (PEG, CAC and MEAC). This organization should be separate from the PEG Oversight Committee. In order to minimize the impact of the reorganization on operations and avoid the lengthy process of incorporation and application for Exempt Organization status, we recommend the following actions be taken to expeditiously dissolve and reconstitute the agencies:

A. Dissolution process.

- a. Inform the board of directors of CAC and MEAC of impending actions.
- b. Select one agency for dissolution (CAC or MEAC).
- c. Board members of the dissolving agency should vote to dissolve.
- d. Board members of the dissolving agency (CAC or MEAC) should vote to donate all of their assets to the remaining active agency (CAC or MEAC).
- e. Board members of the dissolving agency (CAC or MEAC) should elect to resign, and file the appropriate Dissolution papers with the Tennessee Secretary of State's Office and with the Internal Revenue Service.
- f. Metro Council should pass a resolution to formally dissolve the agency selected for dissolution.
- g. Metro Council should pass a resolution to expand the authorized activities of the remaining agency to include those activities of the dissolved agency.
- h. Metro Council should increase the number of board members recommended by the Mayor and approved by the Council.

B. Reorganization of the New Agency

- a. The Board of the newly reconstituted agency should apply for an Assumed Name with the Tennessee Secretary of State's Office. We recommend a name that would embrace the activities of current agencies, such as Public Education and Community Access Corporation.

- b. A selection of current members of the CAC and MEAC boards should be elected to serve on the governing board of the newly reconstituted agency under the Assumed Name, along with the members of the PEG Oversight Committee. These members should be appointed by the Mayor and approved by the Metro Council.
- c. In addition to the governing board, there should be a **Community Advisory Board**. This Community Advisory Board should be made up of representatives of concerned citizens, viewers, and producers/members of shows aired on the stations. Decisions of the Community Advisory Board should be subject to review and approval of the governing board.
- d. One of the positions on the governing board of the newly reconstituted agency should be reserved for the representative of the Community Advisory Board.
- e. Members of the governing board should serve shorter terms. Key positions, such as Board Chair, Vice Chair, Treasurer, and Secretary should be rotated every three years.
- f. The governing board should select two individuals to serve as Channel Directors under the new organization, representing Channels 9 & 10 and Channel 19 respectively. Those channel directors should report to the governing board of the new entity.
- g. There should be more emphasis on automation, and less reliance on playback, which could lead to a reduction in the number of the playback staff.
- h. We also recommend a full-time fiscal officer under the new organization to manage the finances of the combined organization.
- i. It should be noted that the newly reconstituted agency should own all equipment and facilities.

We believe it would be beneficial for all stakeholders and Metro government to have the three access channel agencies combined under one umbrella.

APPENDIX A: MEAC MONTHLY EXPENSE SCHEDULES

2003	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
May-03	\$0	\$0	\$0	\$0	
Jun-03	\$0	\$0	\$56	\$56	check reorder
Jul-03	\$0	\$7,055	\$0	\$7,055	
Aug-03	\$0	\$1,657	\$0	\$1,657	
Sep-03	\$0	\$0	\$0	\$0	
Oct-03	\$0	\$0	\$0	\$0	
Nov-03	\$388	\$3,311	\$0	\$3,699	
Dec-03	\$1,747	\$4,643	\$2	\$6,391	ATM fee
Totals	\$2,135	\$16,666	\$58	\$18,858	

12% 88% 0% 100%

2004	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Jan-04	\$1,651	\$7,839	\$0	\$9,490	
Feb-04	\$1,090	\$5,546	\$0	\$6,635	
Mar-04	\$609	\$3,053	\$0	\$3,661	
Apr-04	\$1,786	\$36,752	\$0	\$38,538	
May-04	\$1,554	\$3,149	\$2	\$4,705	EFT Trans
Jun-04	\$540	\$5,853	\$2	\$6,394	EFT Trans
Jul-04	\$1,539	\$21,954	\$0	\$23,494	
Aug-04	\$975	\$28,985	\$0	\$29,960	
Sep-04	\$1,565	\$3,240	\$10	\$4,816	Low Balance
Oct-04	\$1,485	\$7,489	\$10	\$8,984	Low Balance
Nov-04	\$118	\$5,119	\$10	\$5,248	Low Balance
Dec-04	\$1,902	\$10,744	\$12	\$12,658	Low Balance & EFT Trans
Totals	\$14,815	\$139,722	\$45	\$154,582	

10% 90% 0% 100%

2005	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Jan-05	\$1,426	\$2,829	\$2	\$4,256	EFT Trans
Feb-05	\$1,713	\$3,109	\$0	\$4,822	
Mar-05	\$2,580	\$5,400	\$0	\$7,981	
Apr-05	\$2,800	\$2,939	\$0	\$5,739	
May-05	\$698	\$4,004	\$0	\$4,702	
Jun-05	\$2,461	\$3,959	\$0	\$6,420	
Jul-05	\$4,432	\$9,864	\$2	\$14,298	EFT Trans
Aug-05	\$3,189	\$10,863	\$0	\$14,052	
Sep-05	\$2,707	\$8,977	\$0	\$11,684	
Oct-05	\$2,131	\$6,125	\$0	\$8,256	
Nov-05	\$2,864	\$6,364	\$0	\$9,228	
Dec-05	\$2,660	\$3,275	\$10	\$5,944	Low Balance
Totals	\$29,662	\$67,707	\$13	\$97,381	

30% 70% 0% 100%

APPENDIX A: MEAC MONTHLY EXPENSE SUMMARY

2006	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Jan-06	\$3,297	\$4,858	\$2	\$8,157	EFT Trans
Feb-06	\$3,678	\$5,292	\$2	\$8,972	ATM fee
Mar-06	\$2,105	\$5,333	\$2	\$7,440	EFT Trans
Apr-06	\$2,374	\$7,113	\$0	\$9,488	
May-06	\$1,588	\$6,702	\$0	\$8,290	
Jun-06	\$5,422	\$16,015	\$0	\$21,437	
Jul-06	\$8,009	\$9,550	\$11	\$17,570	ATM fee & rtn dep fee
Aug-06	\$5,034	\$17,571	\$2	\$22,606	EFT Trans
Sep-06	\$5,581	\$12,900	\$0	\$18,481	
Oct-06	\$4,480	\$7,758	\$2	\$12,240	ATM fee
Nov-06	\$2,129	\$3,796	\$0	\$5,925	
Dec-06	\$2,208	\$5,390	\$0	\$7,597	
Totals	\$45,906	\$102,277	\$21	\$148,204	

31% 69% 0% 100%

2007	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Jan-07	\$3,213	\$9,952	\$0	\$13,165	
Feb-07	\$4,963	\$7,662	\$0	\$12,626	
Mar-07	\$5,509	\$7,505	\$6	\$13,020	ATM fees
Apr-07	\$3,783	\$6,118	\$2	\$9,903	ATM fees
May-07	\$2,081	\$9,058	\$0	\$11,138	
Jun-07	\$3,050	\$19,015	\$504	\$22,568	overdraft fees
Jul-07	\$2,404	\$5,954	\$0	\$8,358	
Aug-07	\$3,527	\$11,196	\$2	\$14,725	ATM fees
Sep-07	\$3,326	\$8,867	\$0	\$12,193	
Oct-07	\$3,557	\$12,471	\$15	\$16,043	QuickBooks fees
Nov-07	\$3,462	\$20,102	\$15	\$23,579	QuickBooks fees
Dec-07	\$3,853	\$19,226	\$15	\$23,094	QuickBooks fees
Totals	\$42,727	\$137,127	\$559	\$180,412	

24% 76% 0% 100%

2008	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Jan-08	\$4,536	\$3,824	\$15	\$8,375	QuickBooks Fees
Feb-08	\$5,393	\$8,515	\$15	\$13,923	QuickBooks Fees
Mar-08	\$6,644	\$6,807	\$15	\$13,466	QuickBooks Fees
Apr-08	\$7,043	\$3,390	\$15	\$10,448	QuickBooks Fees
May-08	\$7,003	\$6,421	\$15	\$13,438	QuickBooks Fees
Totals	\$30,619	\$28,957	\$75	\$59,651	

51% 49% 0% 100%

	Electronic Payments	Check Payments	Fees	Grand Total	Type of Fees
Grand Totals	\$165,863	\$492,456	\$770	\$659,088	

25% 75% 0% 100%

2003	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total	
May-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jun-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jul-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Aug-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sep-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oct-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nov-03	\$0	\$0	\$0	\$0	\$0	\$386	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$388
Dec-03	\$12	\$0	\$289	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$1,399	\$0	\$0	\$0	\$0	\$0	\$0	\$1,747	
Totals	\$12	\$0	\$289	\$0	\$0	\$386	\$0	\$47	\$0	\$0	\$0	\$0	\$1,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,135
	1%	0%	14%	0%	0%	18%	0%	2%	0%	0%	0%	0%	66%	0%	0%	0%	0%	0%	0%	0%	100%
2004	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total	
Jan-04	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$129	\$0	\$0	\$37	\$1,224	\$0	\$4	\$0	\$0	\$155	\$0	\$0	\$0	\$1,651
Feb-04	\$0	\$0	\$147	\$0	\$0	\$104	\$0	\$0	\$15	\$0	\$0	\$778	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090
Mar-04	\$0	\$0	\$144	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$389	\$8	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$609
Apr-04	\$0	\$0	\$105	\$0	\$0	\$169	\$0	\$0	\$0	\$249	\$0	\$1,168	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,786
May-04	\$0	\$0	\$0	\$310	\$0	\$94	\$0	\$0	\$37	\$4	\$0	\$778	\$41	\$4	\$0	\$262	\$0	\$25	\$0	\$0	\$1,554
Jun-04	\$0	\$0	\$0	\$0	\$0	\$69	\$0	\$0	\$25	\$5	\$0	\$389	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$540
Jul-04	\$0	\$0	\$143	\$0	\$0	\$118	\$0	\$0	\$49	\$28	\$0	\$1,168	\$6	\$2	\$0	\$0	\$0	\$27	\$0	\$0	\$1,539
Aug-04	\$24	\$0	\$296	\$0	\$0	\$73	\$0	\$0	\$33	\$11	\$0	\$389	\$121	\$4	\$0	\$0	\$0	\$25	\$0	\$0	\$975
Sep-04	\$0	\$0	\$0	\$515	\$0	\$30	\$0	\$0	\$2	\$10	\$0	\$778	\$83	\$0	\$0	\$0	\$90	\$57	\$0	\$0	\$1,565
Oct-04	\$0	\$0	\$298	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$891	\$2	\$0	\$0	\$256	\$0	\$21	\$0	\$0	\$1,485
Nov-04	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$50	\$0	\$17	\$0	\$0	\$118
Dec-04	\$0	\$403	\$298	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$816	\$70	\$4	\$0	\$260	\$0	\$22	\$0	\$0	\$1,902
Totals	\$24	\$403	\$1,430	\$825	\$0	\$902	\$0	\$129	\$160	\$306	\$37	\$8,769	\$481	\$30	\$0	\$827	\$245	\$247	\$0	\$0	\$14,815
	0%	3%	10%	6%	0%	6%	0%	1%	1%	2%	0%	59%	3%	0%	0%	6%	2%	2%	0%	0%	100%
2005	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total	
Jan-05	\$20	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$56	\$115	\$0	\$872	\$169	\$0	\$0	\$0	\$19	\$110	\$0	\$0	\$1,426
Feb-05	\$0	\$0	\$148	\$0	\$0	\$93	\$0	\$0	\$74	\$74	\$0	\$816	\$248	\$0	\$0	\$261	\$0	\$0	\$0	\$0	\$1,713
Mar-05	\$0	\$331	\$298	\$0	\$0	\$79	\$0	\$0	\$0	\$52	\$0	\$1,224	\$426	\$0	\$0	\$130	\$17	\$22	\$0	\$0	\$2,580
Apr-05	\$0	\$0	\$0	\$0	\$0	\$1,923	\$0	\$0	\$15	\$15	\$0	\$816	\$0	\$0	\$0	\$0	\$21	\$10	\$0	\$0	\$2,800
May-05	\$20	\$56	\$0	\$0	\$0	\$26	\$0	\$61	\$0	\$0	\$0	\$408	\$0	\$21	\$0	\$0	\$47	\$60	\$0	\$0	\$698
Jun-05	\$100	\$351	\$200	\$0	\$0	\$0	\$0	\$0	\$32	\$18	\$0	\$1,224	\$1	\$0	\$0	\$395	\$141	\$0	\$0	\$0	\$2,461
Jul-05	\$0	\$66	\$0	\$0	\$2	\$736	\$0	\$0	\$21	\$19	\$0	\$2,721	\$762	\$0	\$0	\$0	\$53	\$52	\$0	\$0	\$4,432
Aug-05	\$0	\$353	\$308	\$0	\$0	\$386	\$0	\$120	\$10	\$14	\$0	\$884	\$248	\$8	\$0	\$460	\$102	\$297	\$0	\$0	\$3,189
Sep-05	\$0	\$0	\$0	\$0	\$0	\$212	\$0	\$339	\$52	\$15	\$0	\$1,480	\$451	\$4	\$0	\$0	\$72	\$82	\$0	\$0	\$2,707
Oct-05	\$150	\$0	\$195	\$0	\$22	\$219	\$0	\$257	\$44	\$0	\$0	\$0	\$658	\$0	\$0	\$310	\$112	\$164	\$0	\$0	\$2,131
Nov-05	\$0	\$111	\$254	\$2,173	\$0	\$93	\$0	\$174	\$13	\$9	\$0	\$0	\$14	\$4	\$0	\$0	\$19	\$0	\$0	\$0	\$2,864
Dec-05	\$0	\$431	\$244	\$0	\$0	\$147	\$0	\$282	\$38	\$0	\$0	\$961	\$79	\$0	\$0	\$374	\$105	\$0	\$0	\$0	\$2,660
Totals	\$290	\$1,698	\$1,646	\$2,173	\$24	\$3,979	\$0	\$1,233	\$354	\$331	\$0	\$11,407	\$3,056	\$37	\$0	\$1,929	\$709	\$797	\$0	\$0	\$29,662
	1%	6%	6%	7%	0%	13%	0%	4%	1%	1%	0%	38%	10%	0%	0%	7%	2%	3%	0%	0%	100%

OFFICE OF FINANCIAL ACCOUNTABILITY
 222 THIRD AVENUE NORTH, SUITE 650 ASHVILLE, TENNESSEE 37201

Phone: 615-880-0665
 Fax: 615-862-6179

2006	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total
Jan-06	\$0	\$125	\$0	\$0	\$30	\$62	\$13	\$218	\$35	\$0	\$0	\$2,394	\$104	\$5	\$0	\$0	\$105	\$98	\$109	\$3,297
Feb-06	\$220	\$0	\$0	\$0	\$65	\$455	\$0	\$230	\$6	\$2	\$0	\$1,080	\$1,397	\$4	\$0	\$134	\$72	\$13	\$0	\$3,678
Mar-06	\$0	\$55	\$0	\$99	\$0	\$407	\$0	\$174	\$0	\$0	\$0	\$1,080	\$93	\$0	\$0	\$0	\$73	\$124	\$0	\$2,105
Apr-06	\$0	\$0	\$0	\$0	\$21	\$60	\$0	\$240	\$53	\$0	\$0	\$1,080	\$8	\$0	\$0	\$641	\$120	\$152	\$0	\$2,374
May-06	\$0	\$29	\$170	\$436	\$91	\$143	\$0	\$314	\$4	\$7	\$0	\$0	\$255	\$0	\$0	\$0	\$112	\$26	\$0	\$1,588
Jun-06	\$0	\$422	\$406	\$198	\$16	\$47	\$0	\$293	\$4	\$0	\$0	\$3,237	\$2	\$9	\$1	\$0	\$99	\$687	\$0	\$5,422
Jul-06	\$122	\$589	\$0	\$1,134	\$82	\$622	\$126	\$425	\$129	\$0	\$1,088	\$1,888	\$618	\$6	\$25	\$0	\$123	\$0	\$1,031	\$8,009
Aug-06	\$0	\$437	\$304	\$218	\$13	\$260	\$0	\$337	\$18	\$0	\$69	\$1,162	\$1,262	\$0	\$0	\$471	\$218	\$266	\$0	\$5,034
Sep-06	\$0	\$841	\$0	\$0	\$24	\$965	\$0	\$201	\$0	\$0	\$0	\$2,857	\$117	\$0	\$50	\$0	\$132	\$40	\$355	\$5,581
Oct-06	\$0	\$0	\$151	\$0	\$28	\$357	\$0	\$288	\$78	\$0	\$669	\$1,782	\$17	\$0	\$275	\$236	\$563	\$36	\$0	\$4,480
Nov-06	\$20	\$0	\$0	\$0	\$27	\$200	\$0	\$99	\$0	\$15	\$0	\$538	\$245	\$0	\$800	\$109	\$37	\$39	\$0	\$2,129
Dec-06	\$0	\$450	\$0	\$0	\$0	\$476	\$0	\$116	\$0	\$0	\$0	\$955	\$109	\$0	\$0	\$0	\$37	\$64	\$0	\$2,208
Totals	\$362	\$2,949	\$1,031	\$2,085	\$397	\$4,055	\$138	\$2,935	\$329	\$24	\$1,826	\$18,054	\$4,226	\$24	\$1,151	\$1,591	\$1,692	\$1,544	\$1,494	\$45,906
	1%	6%	2%	5%	1%	9%	0%	6%	1%	0%	4%	39%	9%	0%	3%	3%	4%	3%	3%	100%
2007	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total
Jan-07	\$50	\$0	\$175	\$0	\$11	\$895	\$0	\$197	\$11	\$7	\$322	\$955	\$198	\$9	\$30	\$0	\$194	\$160	\$0	\$3,213
Feb-07	\$200	\$0	\$109	\$0	\$10	\$1,067	\$0	\$230	\$0	\$79	\$0	\$1,950	\$681	\$10	\$30	\$0	\$222	\$376	\$0	\$4,963
Mar-07	\$67	\$850	\$0	\$0	\$0	\$982	\$0	\$181	\$15	\$76	\$1,147	\$1,182	\$481	\$0	\$30	\$32	\$210	\$254	\$0	\$5,509
Apr-07	\$22	\$20	\$0	\$0	\$6	\$620	\$0	\$229	\$64	\$30	\$0	\$1,914	\$386	\$20	\$219	\$0	\$211	\$42	\$0	\$3,783
May-07	\$0	\$0	\$53	\$0	\$127	\$406	\$0	\$194	\$14	\$27	\$0	\$744	\$133	\$0	\$30	\$96	\$221	\$35	\$0	\$2,081
Jun-07	\$0	\$86	\$0	\$0	\$0	\$481	\$0	\$902	\$8	\$0	\$0	\$1,000	\$160	\$3	\$30	\$0	\$322	\$57	\$0	\$3,050
Jul-07	\$0	\$0	\$0	\$0	\$19	\$248	\$0	\$108	\$5	\$8	\$0	\$1,621	\$173	\$0	\$30	\$0	\$192	\$0	\$0	\$2,404
Aug-07	\$22	\$539	\$0	\$0	\$31	\$935	\$0	\$445	\$0	\$25	\$222	\$582	\$98	\$3	\$30	\$0	\$333	\$262	\$0	\$3,527
Sep-07	\$0	\$541	\$0	\$0	\$34	\$514	\$0	\$324	\$10	\$0	\$0	\$1,134	\$461	\$10	\$30	\$0	\$156	\$63	\$50	\$3,326
Oct-07	\$0	\$15	\$0	\$0	\$39	\$184	\$0	\$265	\$237	\$38	\$0	\$1,466	\$525	\$6	\$30	\$458	\$127	\$167	\$0	\$3,557
Nov-07	\$0	\$55	\$0	\$0	\$32	\$139	\$0	\$345	\$79	\$110	\$204	\$1,285	\$731	\$26	\$30	\$0	\$345	\$81	\$0	\$3,462
Dec-07	\$0	\$0	\$378	\$0	\$23	\$329	\$0	\$238	\$30	\$150	\$0	\$1,224	\$686	\$6	\$30	\$394	\$236	\$128	\$0	\$3,853
Totals	\$361	\$2,105	\$715	\$0	\$332	\$6,801	\$0	\$3,658	\$475	\$551	\$1,895	\$15,058	\$4,714	\$93	\$549	\$980	\$2,767	\$1,625	\$50	\$42,727
	1%	5%	2%	0%	1%	16%	0%	9%	1%	1%	4%	35%	11%	0%	1%	2%	6%	4%	0%	100%

2008	ATM Withdraw	Auto	Comcast	Computer	Drug Stores	Electronic and Office Stores	Entertainment	Gas and Service Stations	Grocery Stores	Hardware Stores	Hotels	IRS	Other	Parking	Payroll	Phone	Meals	Retail Stores	Travel	Total
Jan-08	\$0	\$50	\$0	\$0	\$100	\$334	\$0	\$133	\$290	\$92	\$0	\$2,086	\$580	\$0	\$40	\$438	\$225	\$168	\$0	\$4,536
Feb-08	\$0	\$170	\$0	\$0	\$11	\$494	\$0	\$226	\$107	\$80	\$0	\$811	\$947	\$20	\$1,837	\$0	\$220	\$469	\$0	\$5,393
Mar-08	\$0	\$0	\$0	\$0	\$26	\$300	\$0	\$241	\$14	\$22	\$0	\$1,623	\$411	\$16	\$3,975	\$0	\$17	\$0	\$0	\$6,644
Apr-08	\$0	\$0	\$0	\$0	\$29	\$229	\$0	\$201	\$272	\$40	\$0	\$1,623	\$68	\$6	\$4,478	\$0	\$96	\$0	\$0	\$7,043
May-08	\$0	\$0	\$0	\$0	\$0	\$716	\$0	\$0	\$20	\$0	\$0	\$1,803	\$109	\$5	\$4,300	\$0	\$50	\$0	\$0	\$7,003
Totals	\$0	\$220	\$0	\$0	\$166	\$2,073	\$0	\$801	\$703	\$233	\$0	\$7,946	\$2,116	\$47	\$14,630	\$438	\$608	\$637	\$0	\$30,619
	0%	1%	0%	0%	1%	7%	0%	3%	2%	1%	0%	26%	7%	0%	48%	1%	2%	2%	0%	100%
Grand Totals	\$1,048	\$7,375	\$5,111	\$5,083	\$919	\$18,196	\$138	\$8,802	\$2,020	\$1,446	\$3,758	\$61,234	\$15,994	\$231	\$16,329	\$5,766	\$6,021	\$4,849	\$1,544	\$165,863
	1%	4%	3%	3%	1%	11%	0%	5%	1%	1%	2%	37%	10%	0%	10%	3%	4%	3%	1%	100%

APPENDIX B: MEAC DEPOSIT SCHEDULES

Schedule of Deposits in 2003					
Date	Amount		Metro Payments To MEAC	Check Number	Non-Metro Money
5/23/2003	\$9,500.00		\$9,500.00	480519	
10/29/2003	\$1,735.00				
11/13/2003	\$65,750.00		\$65,750.00	524481	
11/19/2003	\$7,167.00		\$7,167.00	524769	
	\$84,152.00		\$82,417.00		\$1,735.00

Schedule of Deposits in 2004					
Date	Amount		Metro Payments To MEAC	Check Number	Non-Metro Money
3/2/2004	\$8,114.20		\$8,114.20	546788	
4/12/2004	\$40.61	Lowes Credit			
4/19/2004	\$13.10	Electronic Express Credit			
5/10/2004	\$3,000.00				
5/27/2004	\$4,250.00		\$2,250.00	567315	
6/2/2004	\$200.00				
6/10/2004	\$3,500.00		\$3,500.00	569661	
6/15/2004	\$500.00		\$500.00	571741	
6/16/2004	\$9.83	Radio Shack Credit			
7/12/2004	\$1,000.00				
7/23/2004	\$42,083.00		\$42,083.00	579560	
8/3/2004	\$57.04				
9/8/2004	\$1,146.00				
9/21/2004	\$9.90	Lowes Credit			
10/1/2004	\$6,915.00		\$6,915.00	594105	
10/20/2004	\$166.02				
10/25/2004	\$7,168.98				
12/1/2004	\$2,500.00				
12/17/2004	\$1,000.00				
12/22/2004	\$15,758.56		\$15,758.56	610598	
	\$97,432.24		\$79,120.76		\$18,311.48

APPENDIX B: MEAC DEPOSIT SCHEDULES

Schedule of Deposits in 2005					
Date	Amount		Metro Payments To MEAC	Check Number	Non-Metro Money
1/19/2005	\$8,806.04		\$8,806.04	614584	
1/19/2005	\$600.00				
2/23/2005	\$3,200.32		\$3,200.32	619983	
2/28/2005	\$160.00				
3/2/2005	\$5.84				
3/16/2005	\$5,215.71		\$5,215.71	624038	
4/5/2005	\$160.00				
4/15/2005	\$3,078.78		\$3,078.78	630578	
5/4/2005	\$2,000.00				
5/23/2005	\$4,844.46		\$3,844.46	637337	
6/2/2005	\$1,725.00				
6/16/2005	\$2,000.00				
6/24/2005	\$500.00				
7/5/2005	\$5,580.00				
7/11/2005	\$4,390.51		\$3,890.51	646772	
7/15/2005	\$2,000.50				
7/26/2005	\$1,756.34				
8/2/2005	\$25,626.07		\$14,376.07	650256 & 650550	
8/2/2005	\$1,000.00				
8/3/2005	\$500.00				
8/15/2005	\$1,500.00				
8/29/2005	\$4,857.00		\$3,857.00	655120	
10/24/2005	\$4,813.00				
11/1/2005	\$1,313.00				
11/15/2005	\$2,000.00				
12/14/2005	\$5,000.00				
	\$92,632.57		\$46,268.89		\$46,363.68

APPENDIX B: MEAC DEPOSIT SCHEDULES

Schedule of Deposits in 2006					
Date	Amount		Metro Payments To MEAC	Check Number	Non-Metro Money
1/10/2006	\$1,000.00				
1/13/2006	\$3,500.00				
1/13/2006	\$400.00				
1/18/2006	\$600.00				
1/24/2006	\$22,143.88		\$22,143.88	682038	
3/8/2006	\$100.85				
3/10/2006	\$3,625.00				
4/21/2006	\$1,000.00				
5/1/2006	\$4,000.00				
5/2/2006	\$7,000.00				
6/5/2006	\$3,500.00				
6/14/2006	\$37,356.12		\$35,356.12	710887	
6/15/2006	\$0.63	payroll credit			
6/20/2006	\$500.00				
6/28/2006	\$10,500.00				
7/13/2006	\$11,250.00				
7/18/2006	\$30,500.00				
7/27/2006	\$1.94	checkcard rewards rebate			
7/28/2006	\$1,000.00				
8/10/2006	\$8.59	Enterprise Rent Credit			
8/17/2006	\$10,000.00				
8/21/2006	\$100.46	Enterprise Rent Credit			
8/28/2006	\$2,000.00				
9/14/2006	\$2,000.00				
9/26/2006	\$2.40	checkcard rewards rebate			
9/27/2006	\$5,000.00				
10/2/2006	\$230.00				
10/6/2006	\$1,000.00				
10/27/2006	\$1.48	checkcard rewards rebate			
12/18/2006	\$500.00				
12/19/2006	\$1,000.00				
	\$159,821.35		\$57,500.00		\$102,321.35

APPENDIX B: MEAC DEPOSIT SCHEDULES

Schedule of Deposits in 2007					
Date	Amount	Description	Metro Payments To MEAC	Check Number	Non-Metro Money
1/17/2007	\$1,500.00				
1/24/2007	\$3,000.00				
1/29/2007	\$3.10	checkcard rewards rebate			
2/2/2007	\$1,000.00				
2/7/2007	\$31,693.96		\$31,693.96	756337	
2/26/2007	\$4.68	checkcard rewards rebate			
3/16/2007	\$35.61	Enterprise Rent Credit			
3/23/2007	\$2,000.00				
3/27/2007	\$8.04	checkcard rewards rebate			
3/29/2007	\$102.86	Enterprise Rent Credit			
4/5/2007	\$2,000.00				
4/26/2007	\$9,110.68		\$7,910.68	773291	
5/15/2007	\$1,000.00				
6/5/2007	\$13,000.00				
6/7/2007	\$1,000.00				
6/26/2007	\$3.53	checkcard rewards rebate			
6/27/2007	\$6,000.00				
7/11/2007	\$3,000.00				
7/19/2007	\$2,000.00	EB Fromod 000021600010727			
7/26/2007	\$5,000.00				
7/27/2007	\$17,895.36		\$17,895.36	849349	
8/17/2007	\$17.46	B&C Hardware Credit			
8/22/2007	\$500.00				
9/13/2007	\$5,000.00				
9/14/2007	\$3,000.00				
9/25/2007	\$3.34	checkcard rewards rebate			
10/3/2007	\$500.00				
10/5/2007	\$5,000.00				
10/12/2007	\$2,000.00	EB Fromod 000021600010727			
10/16/2007	\$7,384.00				
11/5/2007	\$5,625.00				
11/5/2007	\$1,500.00				
11/6/2007	\$13,353.80		\$13,334.00	868891	
11/27/2007	\$11,000.00				
11/27/2007	\$1.05	checkcard rewards rebate			
12/5/2007	\$16,209.42		\$16,209.42	873924	
12/5/2007	\$3,000.00				
12/13/2007	\$3,310.00		\$3,310.00	873246	
	\$176,761.89		\$90,353.42		\$86,408.47

APPENDIX B: MEAC DEPOSIT SCHEDULES

Schedule of Deposits in 2008					
Date	Amount	Description	Metro Payments To MEAC	Check Number	Non-Metro Money
1/18/2008	\$200.00				
1/28/2008	\$13,294.30		\$13,294.30	883708	
1/28/2008	\$2.09	checkcard rewards rebate			
2/13/2008	\$8,383.00		\$3,333.00	885405	
2/26/2008	\$2.60	checkcard rewards rebate			
3/6/2008	\$2,500.00		\$2,500.00	891384	
3/18/2008	\$300.00				
3/19/2008	\$2,500.00		\$2,500.00	893158	
3/19/2008	\$2,000.00				
3/26/2008	\$0.12	Verify bank Paypal			
3/26/2008	\$0.05	Verify bank Paypal			
3/27/2008	\$500.00				
3/27/2008	\$1.86	checkcard rewards rebate			
3/31/2008	\$6,378.51		\$6,378.51	895519	
3/31/2008	\$100.00				
4/2/2008	\$250.00				
4/8/2008	\$522.00				
4/8/2008	\$100.00				
4/15/2008	\$2,500.00		\$2,500.00	898581	
4/28/2008	\$6,458.00				
5/1/2008	\$3,000.00				
5/8/2008	\$2,492.42		\$2,392.42	903252	
5/12/2008	\$26.57	Office Max Credit			
5/13/2008	\$5,763.63		\$5,463.63	904032	
5/14/2008	\$19.67	Radio Shack Credit			
5/16/2008	\$2,500.00		\$2,500.00	904764	
5/22/2008	\$300.00				
	\$60,094.82		\$40,861.86		\$19,232.96

2,500.00	911284	Metro payments made after May 2008
4,455.42	912227	
3,606.30	914348	
5,000.00	925432	
16,406.51	935179	
\$31,968.23		

APPENDIX C: BOARDS OF DIRECTORS

MEAC

Metropolitan Code Section 6.08.080

Term - 3 year

7 Members

Ms. Jane Grimes, Board Chair

11/06/2008 02/05/2010

1425 Roberts Avenue

Nashville TN 37206

Mr. Edward F. Jones

02/06/2007 02/05/2010

209 7th Avenue North

Nashville TN 37219

Mr. Kaine Riggan

03/18/2008 02/05/2011

108 Donelson Pike

Nashville TN 37214

Mr. Richard Tennent, Secretary

08/19/2008 02/05/2009

414 Union Street #904

Nashville TN 37219

Mr. Thomas C. Weber , Vice-Chair

10/21/2008 02/05/2009

72 Valeria Street

Nashville TN 37210

APPENDIX C: BOARDS OF DIRECTORS

Community Access Corporation (CAC) Board of Directors 2009

Liz Edsall McLaurin

President
(Mayoral Appointee)
lizmclaurin@comcast.net
6708 Currywood Drive
Nashville, Tennessee 37205
615-944-3887
McLaurin Consulting

Jesse Goldberg

Vice President
(Elected Member)
jessetunes@aol.com
PO Box 210411
Nashville, Tennessee 37221
615-500-4828

Ramona Lewis

Treasurer
(Elected Member)
r42291@bellsouth.net
615-438-5470
888-278-9358

Eric Butler

(Mayoral Appointee)
r42291@bellsouth.net

Don Hildebrand

(Mayoral Appointee)
ddhildebrand@bellsouth.net
132 Hardingwoods Place
Nashville, Tennessee 37205
615-352-1933 / 615-353-0576

Charles M. (Mike) Jennings

Secretary
(Elected Member)
nashvilspotlight@comcast.net
PO Box 148531
Nashville, Tennessee 37214
615-390-9853

Carl Motsinger

(Elected Member)
the2x4@bellsouth.net
111 Ensley Ave.
Old Hickory, Tennessee 37138
615-289-2644

Pat Nolan

CAC's PEG Representative
(Mayoral Appointee)
pat.nolan@dvl.com
5648 Kendall Drive
Nashville, Tennessee 37209
615-780-3387
DVL Public Relations & Advertising

Marcie Smeck

(Mayoral Appointee)
marcie.smeck@ywcانashville.com
1608 Woodmont Blvd.
Nashville, Tennessee 37215
(615) 269-3180, ext. 225
YWCA of Nashville & Middle TN
Director of Public Relations

Deborah Varallo

(Mayoral Appointee)
varallo@varallopr.com
1549 Stokley Lane
Old Hickory, Tennessee 37138
615-367-5200 ext. 14
Varallo Public Relations

Luther Wright

(Mayoral Appointee)
LWRIGHT@BA-BOULT.COM
1600 Division Street, Suite 700
Nashville TN 37203
615-252-2364 (office)
615-252-6364 (direct fax)
615-500-4662 (mobile)
Bradley Arant Boulton Cummings
Partner, Labor and Enforcement Team

APPENDIX C: BOARDS OF DIRECTORS
Public Education and Government Oversight Committee

Metropolitan Code Section 6.10.010
Term - 3 years
7 Members

Ms. Cherrie Dean Britton

03/04/2008 11/04/2009
1605 Harding Place
Nashville TN 37215
Representing: At-Large

Ms. Debby Gould

421 Great Circle Road
Nashville TN 37228
Representing: K-12 Education

Ms. Diane Kuhn

02/06/2007 11/04/2009
797 Timber Lane
Nashville TN 37215
Representing: Government Access

Mr. Thomas Melton

03/04/2008 11/04/2010
120 White Bridge Road
Nashville TN 37209
Representing: Higher Education

Mr. Elliott C. Mitchell, III

2110 Ashwood Avenue
Nashville TN 37212
Representing: MEAC

Mr. Patrick J. Nolan III

5648 Kendall Drive
Nashville TN 37209
Representing: Community Access Corporation

Ms. Jacqueline B. Shrago , Board Chair

2409 21st Avenue South #202
Nashville TN 37212
Representing: CATV Special Committee

APPENDIX D: PEG FY09 BUDGET SUMMARY

Mission	Allocation of bandwidth and financial resources among the Public, Educational and Governmental Access partners.			
Budget Summary		<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
	Expenditures and Transfers:			
	Public, Education, Government Fund	\$139,800	\$139,200	\$100,400
	Total Expenditures and Transfers	<u>\$139,800</u>	<u>\$139,200</u>	<u>\$100,400</u>
	Revenues and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	\$ 0	\$ 0	\$ 0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	3,000	3,000	8,400
	Total Program Revenue	\$ 3,000	\$ 3,000	\$ 8,400
	Non-program Revenue	100,000	100,000	100,000
	Transfers From Other Funds and Units	0	0	0
	Total Revenues	<u>\$103,000</u>	<u>\$103,000</u>	<u>\$100,400</u>
Positions	Total Budgeted Positions	0	0	0
Contacts	Director: Jackie Shrago email: jackie_shrago@discovery.com Financial Manager: Mark Lynam email: mark.lynam@nashville.gov Metro Southeast 37217 Phone: 862-6316 FAX: 862-4016			

This component unit's budget is presented here for information only, and is not subject to line-item modification by the Council.

34100 Public, Education, Government Fund-Financial

Special Purpose Fund

	FY 2007 Budget	FY 2007 Actuals	FY 2008 Budget	FY 2009 Budget
OPERATING EXPENSES:				
Personal Services	0	0	0	0
OTHER SERVICES:				
Utilities	0	0	0	0
Professional and Purchased Services	69,700	65,472	89,700	69,700
Travel, Tuition, and Dues	0	0	0	0
Communications	5,300	4,353	4,700	4,700
Repairs and Maintenance Services	20,000	12,593	20,000	20,000
Internal Service Fees	1,200	0	1,200	1,200
TOTAL OTHER SERVICES	96,200	82,418	115,600	95,600
Other Expense	3,600	3,326	3,600	3,600
Pension, Annuity, Debt, & Other Costs	0	0	0	0
Special Projects	0	0	0	0
Equipment, Buildings & Land	40,000	0	20,000	9,200
TOTAL OPERATING EXPENSE	139,800	85,744	139,200	108,400
TRANSFERS TO OTHER FUNDS & UNITS	0	0	0	0
TOTAL EXPENSE AND TRANSFERS	139,800	85,744	139,200	108,400
PROGRAM REVENUE:				
Charges, Commissions, & Fees	0	0	0	0
Other Governments & Agencies				
Federal Direct	0	0	0	0
Fed Through State Pass-Through	0	0	0	0
Fed Through Other - Pass Through	0	0	0	0
State Direct	0	0	0	0
Other Government Agencies	0	0	0	0
Subtotal Other Governments & Agencies	0	0	0	0
Other Program Revenue	3,000	7,941	3,000	8,400
TOTAL PROGRAM REVENUE	3,000	7,941	3,000	8,400
NON-PROGRAM REVENUE:				
Property Taxes	0	0	0	0
Local Option Sales Tax	0	0	0	0
Other Tax, Licenses, & Permits	100,000	100,000	100,000	100,000
Fines, Forfeits, & Penalties	0	0	0	0
Compensation From Property	0	0	0	0
TOTAL NON-PROGRAM REVENUE	100,000	100,000	100,000	100,000
Transfers From Other Funds and Units	0	0	0	0
TOTAL REVENUE AND TRANSFERS	103,000	107,941	103,000	108,400

APPENDIX E: Unsubstantiated Expenditures for Vacation Detail (MEAC)

2006 Vacation/Cruise MEAC

Date Incurred	Location	MEAC Credit Card	Personal Account	Item Purchased
6/30/2006	Nashville	\$15		Cassette Tapes
7/2/2006	Troutville, VA		\$34	Meals
7/2/2006	Havre de Grace, MD		\$80	Meals
7/2/2006	Aberdeen, Maryland		\$70	Misc.
7/3/2006	BelAir, MD		\$12	Meals
7/3/2006	Newark, DE	\$31		Gas
7/3/2006	NYC		\$200	ATM Cash Withdrawal
7/4/2006	NYC	\$74		Meals
7/5/2006	NYC		\$8	Misc.
7/5/2006	NYC		\$18	Meals
7/5/2006	NYC		\$10	Tolls
7/5/2006	NYC		\$62	Misc.
7/5/2006	NYC			Meals
7/5/2006	NYC		\$40	Meals
7/5/2006	NYC		\$8	Misc.
7/5/2006	NYC		\$42	ATM Cash Withdrawal
7/5/2006	NYC		\$20	Misc.
7/5/2006	NYC		\$8	Tolls
7/6/2006	NYC	\$100		ATM Cash Withdrawal
7/6/2006	NYC		\$44	Tolls
7/6/2006	NYC	\$20		Tolls
7/6/2006	NYC		\$70	Meals
7/6/2006	New York			Tolls
7/6/2006	Ardsley, New York		\$7	Meals
7/6/2006	Southington, CT	\$41		Gas
7/6/2006	Southington, CT		\$18	Misc.

7/6/2006	MA		\$1	Tolls
7/6/2006	MA		\$3	Tolls
7/7/2006	Unknown			
7/8/2006	MA		\$1	Tolls
7/8/2006	Port Bridgeport, Connecticut	\$44		Ferryboat Service
7/8/2006	NYC		\$7	Meals
7/8/2006	NYC		\$12	Liquor
7/8/2006	NYC		\$8	Misc.
7/8/2006	Port Jefferson, NY		\$11	Misc.
7/9/2006	MA		\$2	Tolls
7/9/2006	Port Jefferson, NY	\$14		Ferryboat Service
7/9/2006	Monroe, CT		\$8	Meals
7/9/2006	Monroe, CT		\$6	Meals
7/9/2006	Danbury, CT	\$22		ATM Cash Withdrawal
7/9/2006	Danbury, CT	\$34		Gas
7/9/2006	NYC	\$33		Meals
7/9/2006	Enola, PA		\$17	Meals
7/9/2006	Hagerstown, MD	\$110		Lodging
7/10/2006	Falling Water, West Virginia	\$46		Gas
7/10/2006	Wytheville, VA	\$32		Gas
7/10/2006	Lebanon, TN	\$41		Gas
7/3/2006		\$712		Airfare
7/3/2006		\$314		Expedia, unknown
7/11/2006		\$958		Lodging
		\$2,639	\$824	