



City of Belle Isle, Florida

Forensic Assessment Fiscal Years: 2009 – 2016

Performed by:
CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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October 3, 2018

Mr. Bob Francis
City of Belle Isle, Florida
City Manager

Re: City of Belle Isle, Florida, Forensic Assessment

Dear Mr. Francis:

As requested by the City of Belle Isle, Florida (the “City”), CliftonLarsonAllen (“CLA”, “we”, “us”, or “our”) have completed an investigation of financial records, accounts, business transactions, accounting practices, and internal controls and compliance for the City to identify and quantify any areas of fraud, waste, and abuse in procurement and other financial transactions for the years ended 2009-2016. This type of engagement is commonly referred to as a forensic audit, assessment, or investigation. Specifically, we were tasked with the following:

▪ ***Task I – Collaborative Planning and Risk Assessment***

- Conduct ongoing planning meetings with the City. Continuous assessment of procedures, ensuring work is focused and addresses risk and maintains work plan.
- Gain a background understanding of the City, specifically the key players and the various issues at hand. Review key memos, schedules, and other pertinent background information provided by the City. Collaborate with the City and understand the work already conducted and information already reviewed.
- Collaborate and brainstorm with the City, and as a team, identify areas of risk, understand past results and areas of abuse. Begin designing analytics and procedures that will accomplish engagement objectives while addressing risks. Ensure analysis benefits from industry and service expertise.

▪ ***Task II – Information and Evidence Gathering***

- Obtain necessary General Ledger data from the accounting systems. Additionally, obtain supplemental information such as, a chart of accounts, data dictionary, sub-ledger data, accounting procedure memorandums and beginning and ending trial balances.

▪ ***Task II – Information and Evidence Gathering (Continued)***

- Obtain necessary Accounts Payable and Cash Disbursements data from the accounting system. Additionally, obtain supplemental information such as, vendor master and employee master files, change logs, etc. and accounting procedure memorandums.
- Obtain Payroll and other compensation data. Additionally, obtain supplemental information such as employee master files, change logs, etc. and accounting procedure memorandums.
- Obtain the City's bank data for the period, including statements and electronic download directly from the bank.
- Obtain necessary Accounts Receivable and Cash Receipt data from the accounting system and from manual procedures. Additionally, obtain relevant hard copy documentation including hand written and physical receipts.
- Preserve electronic evidence that may serve as valuable investigative evidence. Consider the need to preserve with forensic imaging procedures of: email, instant messages, phone records, building access logs, personal computers, servers, smartphones, backup locations. It is our understanding that many such electronic evidence sources may not have ever existed or may not be available due to the passing of time.

▪ ***Task III – Technical Analysis and Collaborative Interpretation***

- Perform General Ledger data analytics. Develop analytics to understand transactions entered and/or approved by the alleged perpetrator(s) and understand whether the entries match expectations and job function.
- Perform Accounts Payable and Cash Disbursement data analytics. Develop analytics specific to the City; including:
 - Payments to unauthorized Vendors
 - Payment trending by Vendor by Month
 - Suspicious payment streams to Vendors
 - Payments in excess of approved limits
 - Payments to fake vendors

▪ ***Task III – Technical Analysis and Collaborative Interpretation (Continued)***

- Perform payroll and compensation data analytics. Develop analytics specific to the City; example analytics including:
 - Identify payments before and after authorized time of employment
 - Improper supplemental payroll payments within Accounts Payable and/or Employee Expense reimbursement
 - Improper bonus, or incentive compensation payments
 - Inflated salaries and/or inflated hours
- Perform Credit Card and Employee Reimbursement analytics. Develop analytics specific to the City; example analytics including:
 - Identification of inappropriate and/or personal use
 - Duplicate and reimbursement schemes
 - Analysis of Standard Industry Codes (SIC)
 - Comparisons of use across business units
 - Analysis of travel spending
- Review the City's bank activity to assess whether deposits/disbursement transactions recorded in the bank data were materially reflecting in the cash disbursement and cash receipt detail in the G/L. Identify expenditures outside the scope of business, including expenditure that appears to be personal in nature.
- Review the City's cash receipt information and assess whether transactions recorded in the accounting system reflect what is evidenced in the bank data. Assess whether there is evidence that cash receipts were not deposited in the bank.
- Perform strategic review of relevant employee(s) email and documents, corroborate facts learned from email review and data analytics to gain insight. Perform forensic procedures to identify electronic information for relevant individual's business computer(s). Perform procedures to potentially recover deleted electronic information. Analyze electronic log data.

▪ ***Task IV Reporting and Engagement Limitations***

This report contains, and our work was undertaken to prepare, fact-based findings regarding the financial accounting records of the City and not legal opinions. No portion of our report or work should be understood to contain legal opinions or advice. The scope of our work is limited, and does not include an audit, examination, review, or compilation of financial statements as those terms are defined in standards promulgated by the American Institute of Certified Public Accountants, and accordingly we express no such opinion on the financial information or other information we received in the course of our work.

▪ ***Task IV Reporting and Engagement Limitations (Continued)***

Other than the work documented in this report, we have not independently verified the accuracy of the information we considered or the underlying data.

This report is prepared in connection with the consulting services provided to the City, and should not be used for any other purpose.

Respectfully submitted,

CliftonLarsonAllen LLP

A handwritten signature in blue ink, appearing to read "Andrew Laflin".

Andrew Laflin, CPA

Principal

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I. Collaborative Planning and Risk Assessment

The first step of the engagement was to gain a comprehensive understanding of the issues facing the City and the areas of greatest concern and risk.

Interviews

We conducted interviews with key City employees and other stakeholders to gain a better understanding of past results and areas of potential fraud or abuse. Individuals interviewed included –

- Bob Francis, City Manager (2017-Present)
- Tracey Richardson, Finance Manager (2012-Present)
- Yolanda Quiceno, City Clerk (2008-Present)
- Laura Houston, Chief of Police (2016-Present)
- Heidi Peacock, Receptionist (2017-Present)
- Sue Nielson, City Commissioner (2012-Present)
- Keith Severns, City Manager (2010-2015)
- Duane Bennett, Public Works Employee (2007- Present)

Through interviews with current and former City personnel, CLA identified potential vendors of interest. Section III. Technical Analysis lists of each of those vendors and includes a brief narrative containing the background of goods and services provided and relationship to the City and additional investigative analysis that we performed surrounding those vendor transactions.

Understanding of Fraud Perpetrated by Former Finance Director

In October 2016, the City's former Finance Manager, Lucia Ramos, was arrested, accused of stealing nearly \$16,000 from the City. As part of our risk assessment procedures, we gained a deeper understanding of how each fraud scheme was perpetrated and subsequently detected by the current Finance Manager. Each scheme is described below:

Payroll Fraud:

- The current Finance Manager discovered that the payroll direct deposit batch amounts did not agree to the total payroll disbursement per bank statement for each pay period. Ms. Ramos would allegedly initiate the ACH file for the correct amount and print out the "ACH Incoming File Receipt Acknowledgement" which illustrated that the payroll file was scheduled for processing, and the City Manager would review and sign off on that document. Subsequently, Ms. Ramos purportedly manipulated the file in order to process the payroll direct deposit as two obscure transfer amounts. For example, direct deposit according to the payroll register was \$25,411.85, but the actual amount transmitted was \$2,953.11 and \$23,458.74 equaling \$26,411.85 for a particular pay period. We reviewed a worksheet prepared by the current Finance Manager listing eight pay periods in fiscal year 2011 and 2012 in which the actual payroll remittance per bank statement was \$1,000 higher than the total amount reported per payroll register, implying that the former Finance Director misappropriated \$8,000 under this particular scheme.



Credit Card Fraud:

- The current Finance Manager discovered that Ms. Ramos had allegedly transposed an amount that she had keyed into the accounting system, relating to a payment made online to Capital One (Ms. Ramos' personal credit card provider) using the City's Wachovia bank account information . There was no support available for this transaction, and the expenditure accounts offsetting these cash disbursement transactions were to insurance payable, life & health insurance, prepaid legal fees, and salaries and wages. Thus, the payments to Capital One appeared to be payments to Ms. Ramos' own credit card using the City's bank account, totaling \$7,853.

Internal Control Review

The next step in our planning and risk assessment consisted of an evaluation of key internal controls primarily involving the City's processing of receipt and disbursement transactions. We identified key controls based on our interviews with management and staff and review of procedural memos and the City's purchasing manual. We provide recommendations to strengthen internal controls in a subsequent section of this report.

We evaluated the design and implementation of key internal controls over the City's significant transaction processes through inquiries with relevant stakeholders in each process, inspection of documentation, and observation techniques. The significant transaction cycles applicable to the City are as follows:

- Cash and investment management
- Payroll disbursements
- Non-payroll disbursements: credit card purchases and employee reimbursements
- Non-payroll disbursements: vendor payment processing.
- Revenue & receipt transactions
- Capital asset management

Cash and Investment Management

Key Internal Controls:

- Each month Tracey Richardson (Finance Manager) prepares the bank reconciliations. The bank reconciliations are reviewed by Bob Francis (City Manager).

CLA obtained and reviewed the September 2017 bank reconciliations and bank statements for the Public Funds Reserve Account (CenterState #8302), Public Funds School Rent Account (CenterState #8473), Payroll Account (CenterState #1032), and Public Funds Operating Account (CenterState #7922). We observed that the bank reconciliations were properly prepared and reviewed as indicated by the Finance Manager's and City Manager's sign offs.



Payroll Disbursements

Key Internal Controls:

- The City Manager authorizes pay rate changes using Personnel Action Requests (PARs). The City Manager verifies these changes and all pay rates when reviewing the payroll reports and earnings statements.
- The Finance Manager prepares and follows the payroll checklist. The payroll checklist includes printing and reviewing the exception edit lists, payroll journal reports, earnings statements, direct deposit transmittals, check register, payroll benefits, payroll deductions and PTO time accruals and then posts the payroll to the general ledger.
- The City Manager then reviews the timecards, earnings statements, and payroll reports. After the review, the City Manager signs off on the payroll checklist.
- The Finance Manager provides all the payroll files and all other bank reconciliation items to the City Manager, who verifies that the amount remitted to the bank matches what was approved during the payroll review process.

We viewed the personnel file for Jacqueline Stewart, who was hired on 5/3/17 to the City of Belle Isle Police Department. We noted the Personnel Action Request (PAR) form contained the employee's salary of \$33,987 or an hourly rate of \$16.34 an hour. The PAR was signed by Chief Houston and the City Manager on 5/11/2017.

We obtained the 9/7/2017-9/22/2017 payroll register, observing that the payroll register was reviewed by Tracey Richardson (Finance Manger) as indicated by sign offs.

We obtained the 9/7/2017-9/22/2017 time sheet for Jacqueline Stewart, noting that she worked 68 hours and took 12 hours of vacation time. The time card was signed by the employee and by Chief Houston, the employee's supervisor. The total hours per the time card and the employee's hourly rate (\$16.34) agreed to the earnings statement and the payroll summary detail. The calculated wages earned of \$1,307.20 agreed to the payroll summary detail, which we also traced to the bank statement. We observed that the City Manager signed the biweekly payroll checklist indicating his review of the payroll entries.

Non-Payroll Disbursements: Credit Card Purchases and Employee Reimbursements

Key Internal Controls:

- Credit Card Statements are reviewed monthly for reasonableness and credit card charges do not exceed card limit.
- Employee reimbursements are properly authorized and are reviewed for reasonableness.



Non-Payroll Disbursements: Credit Card Purchases and Employee Reimbursements (Continued)

We obtained and reviewed the April 10, 2017- May 10, 2017 credit card statements for Dewayne Bennett (Public Works), Christina Myre, Travis Grim (Lieutenant Police Dept.), April Fisher (Interim City Manager), and Laura Houston (Chief of Police). We agreed the charges per each individual's credit card statements to the credit card authorization, invoice, and receipt. In addition, the credit card statements, invoices, receipts, and credit card authorizations contained reviewer sign offs. All credit card transactions appeared to support legitimate City business, and monthly charges were within the credit limit on each card.

We obtained and reviewed the employee reimbursement paid to Lydia Pisano (Mayor) for the 2017 Easter Egg Hunt Event in the amount of \$612.87. We sighted receipts and the check request form that was completed by Lydia Pisano. The check request form was reviewed and approved by Tracey Richardson (Finance Manager) and Bob Francis (City Manager) as indicated by sign offs. We also obtained a copy of the check, noting it was signed by both Commissioners Sue Nielson and Jim Parton.

Non-Payroll Disbursements: Vendor Payment Processing

Key Internal Controls:

- After department approval, the purchase order, which lists the date, vendor, quantity, description and price, is submitted to the City Manager for approval. Any purchases under \$2,500 must be approved by the user department and the City Manager prior to purchasing, but competitive quotes are not required. Purchases between \$2,500 and \$10,000 require three informal quotations (i.e. phone or email). Purchases between \$25,000 and \$50,000 (except relating to construction) require three formal quotations using City of Belle Isle forms. Finally, purchases over \$50,000 (or over \$25,000 if construction-related) require sealed bids or requests for proposal (RFP) with formal public openings and will be awarded by City Council.
- In order for a new vendor to be established, the Vendor's Form W-9 must be submitted for prior approval. The Finance Manager reviews the W-9 and researches the company on SunBiz.org to ensure that the company is legitimate before the vendor is entered into the accounting system.
- Commissioners are provided documentation for approval. The Commissioners provide signature on the checks and batch check request. All checks require two signatures. All Commissioners and the City Manager are authorized check signors. All commissioners are authorized to sign checks after they submit an "About You" form and provide a copy of their driver's license. Then, Finance updates the signature cards at the bank, as appropriate.

Non-Payroll Disbursements: Vendor Payment Processing (Continued)

We obtained and reviewed the purchase order and invoice from Axon Enterprises, Inc. for evidence storage in the amount of \$2,628. The PO was completed by Laura Houston and approved by Bob Francis, City Manager, as indicated by sign offs. The amount per the invoice agreed to the check amount (Check No 7890). The check contained two signatures from Commissioners Jim Partin and Sue Nielson. The City's procurement policy requires three informal quotations. However, per Chief Houston, this was a sole source purchase. According to the City's purchasing policy, sole source requests must include a letter from the supplier certifying that its quoted price is equal to or less than that given to its most favored customers. Also, the letter must certify that the proposed supplier is the only authorized provider of the service or item in the Central Florida area. We obtained a sole source letter from Axon Enterprises, Inc. addressed to United States federal, state, local, and municipal law enforcement agencies containing sole source justification for Axon brand products and Evidence.com Data Management Solutions. According to the Police Chief, the City purchased body-worn cameras (BWC) through a grant with a company Taser International. Three quotes were obtained before selecting Taser International for the BWC. The BWC is an Axon body-worn camera system. The only storage that is compatible with this BWC system is the Axon storage system.

We obtained and reviewed the PO and invoice from Bartow Ford for a 2017 F150 for Public Works in the amount of \$21,194. The PO was completed by Dewayne Bennett and approved by Bob Francis, City Manager, as indicated by sign offs. The amount per the invoice agreed to the check amount (Check No 8008). The check contained two signatures from Commissioners Jeremy Weinsier and Sue Nielson. Per the Finance Manager, this purchase was a piggyback on an existing bid with Charlotte County, Florida. We obtained the Notice of Availability of Bid Specifications document from Charlotte County, which the City used to enter into this vehicle purchase contract.

We obtained all W-9s for all new vendors established in 2016 noting that the W-9s and Sunbiz documents were reviewed, as indicated by the Finance Manager's sign offs.

Revenue and Receipt Transactions

Key Internal Controls:

- At the end of each day, the Administrative Assistant receives the cash and enters the cash into the accounting system. Once the system is in the submitted status, no edits can be made to the entry. The Administrative Assistant takes the cash envelope and prints out the cash receipt detail from the accounting system to the City Clerk for review. The City Clerk reviews the report from the general ledger and the cash in the envelope, and then prepares the deposit slip. The City Clerk secures the deposit in a locked drawer and calls the bank courier to arrange for the cash to be picked up. The Finance Manager reviews the general ledger and bank statements to reconcile the two amounts. Thus, three different individuals are involved in the initial receipt, posting, deposit, and reconciliation activities associated with revenue/receipt transactions.



Revenue and Receipt Transactions (Continued)

We met with the Administrative Assistant and City Clerk on 4/29/2018 to perform a walkthrough of the cash receipts procedures. We sighted the 4/29/2018 batch report out of the Edmunds system and agreed to the permit spreadsheet. Due to automated controls in the Edmunds software, the Administrative Assistant cannot alter the daily batch report in Edmunds once it is submitted to the City Clerk for review. We further observed that the receipts from the previous day were under lock and key in the safe and were awaiting courier pick up.

Capital Asset Management

Key Internal Controls:

- The City maintains a listing of assets which includes acquisition date, useful life, and annual depreciation. Capital assets are defined as assets with an initial individual cost of more than \$750 and an estimated useful life in excess of one year. The finance department reviews expenditures for any capital assets added to the system and records asset additions and depreciation entries to the general ledger. An inventory count is completed annually by sending an asset list to the department leaders. The department leaders review the list, perform inventory counts, and update the list as necessary. The asset disposition process follows City code, and the City also passed an ordinance allowing advertisement of surplus property via online platforms such as eBay.
- If the estimated value of property determined by the council to be surplus is greater than \$100.00 but less than \$5,000.00, the city manager shall dispose of such property by:
 1. Soliciting three bids for the property; or
 2. Public auction

We reviewed an email from the Finance Manager to the Police Chief, Public Works Director, City Clerk, and City Manager, dated December 5, 2017, requesting that each recipient on the email review the asset listing from prior year (FY 2016) and identify any items that should be removed from the list due to no longer being in service. No responses to the email or other verification documentation from the departmental directors were provided. See Recommendation #7 within Section IV – Findings and Recommendations regarding obtaining written responses from department heads regarding results of inventory procedures.

II. Information and Evidence Gathering

Based on our understanding of the City's control environment and potential high risk vendors, we requested various financial and non-financial data from the 2009 to 2016 fiscal period to be able to analyze the areas of identified risk. The City underwent an accounting software transition during 2013, migrating from the Microsoft Dynamics Great Plains (MDGP) accounting software to the Edmunds accounting software. As our data request spanned the software transition period, the City provided electronic detail from both the old and new software systems to the extent available. We received the following information:

- General Ledger detail
 - Microsoft Dynamics Great Plains: Oct. 2008 to Mar. 2013
 - Edmunds: Oct. 2012 to Sep. 2016
- Trial Balances for fiscal years 2013 – 2016
- Payroll registers
 - Edmunds: Mar. 2013 to Sep. 2016
- Employee master file – Edmunds
- Accounts receivable invoice register
 - Edmunds: Apr. 2013 to Sep. 2016
- Customer master file – Edmunds
- Disbursement register
 - Edmunds: Apr. 2013 to Oct. 2016
 - Microsoft Dynamics Great Plains: Oct. 2008 to Mar. 2013
- Vendor master file – Edmunds
- Vendor master file – Microsoft Dynamics Great Plains

General Ledger Completeness

To ensure that the general ledger data provided to us contained all transactions for the period, we performed completeness testing. We verified that the sum total of each account's transactional detail was equal to the year over year change reflected in the trial balance file. We found all the general ledger detail for each fiscal year to be complete.

III. Technical Analysis

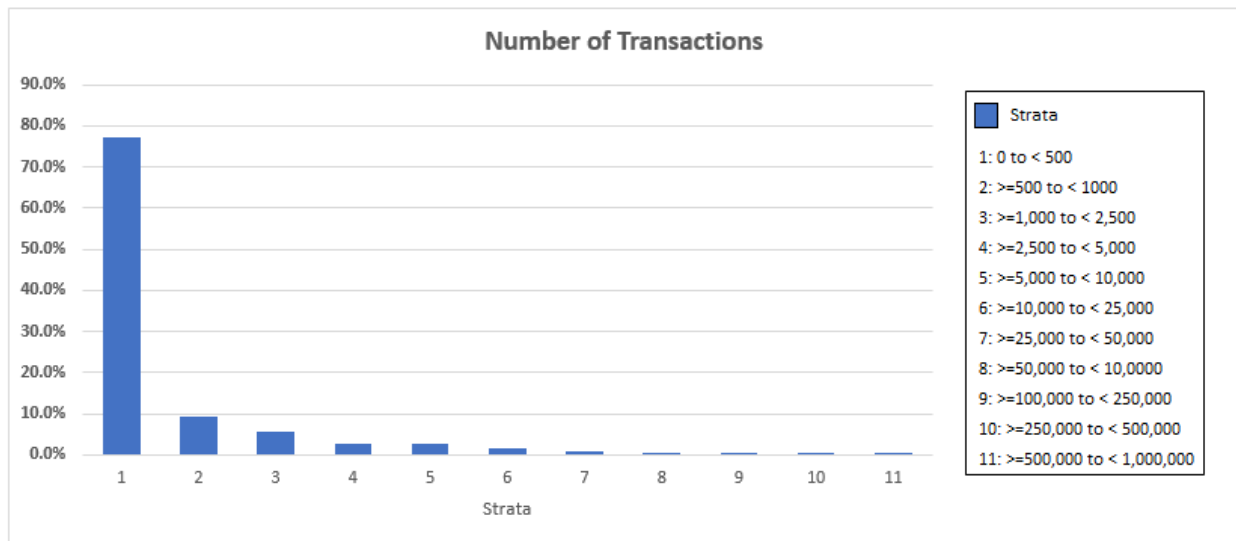
We designed a variety of tests to analyze the data looking for potential anomalies or unusual trends related to the known and unknown risks. Because we received data from two different accounting systems (and therefore the fields and formats of the data differed), we were not always able to perform the same types of analyses on both data types.

Disbursement Analysis

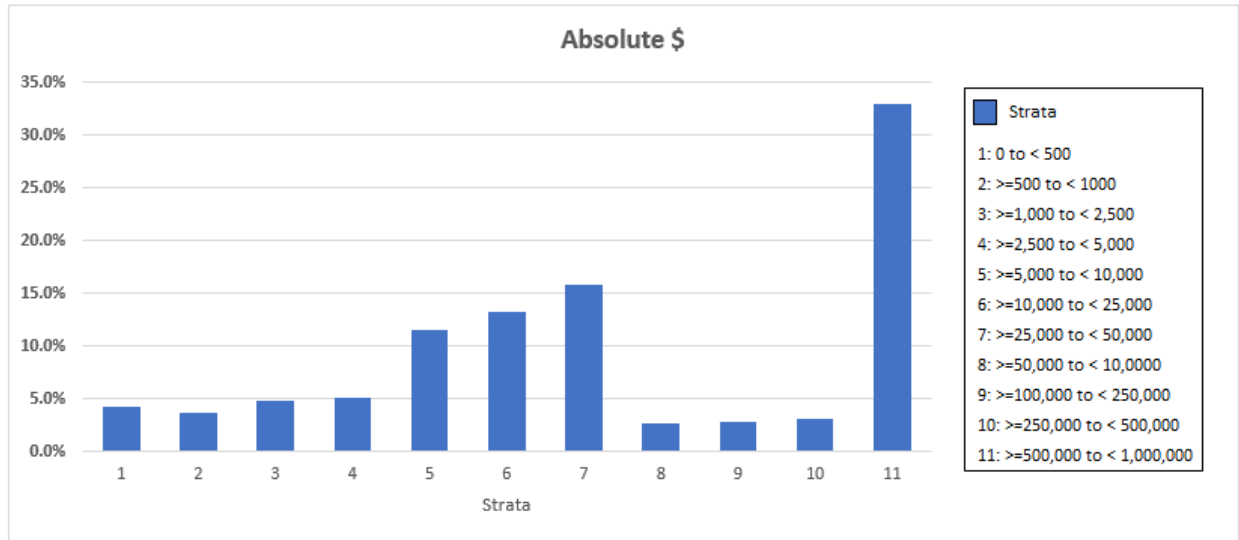
In addition to performing analytical tests focused on higher risk areas identified through discussions and interviews with City personnel, we performed various general disbursement analytics to identify potentially unknown risks. We accomplished this by probing the data from different perspectives such as by population, which looks across the entire set of transactions, or across time, or by looking for common transactional traits related to timing or amount that might be considered unusual.

Population Analysis

We segregated the City's disbursements by magnitude and frequency of transactions. The chart below depicts the number of payments made during the 2009 to 2016 period based on a range of dollar amounts. For example, more than 77% of the City's disbursements during the period were between \$0 and \$500 dollars.



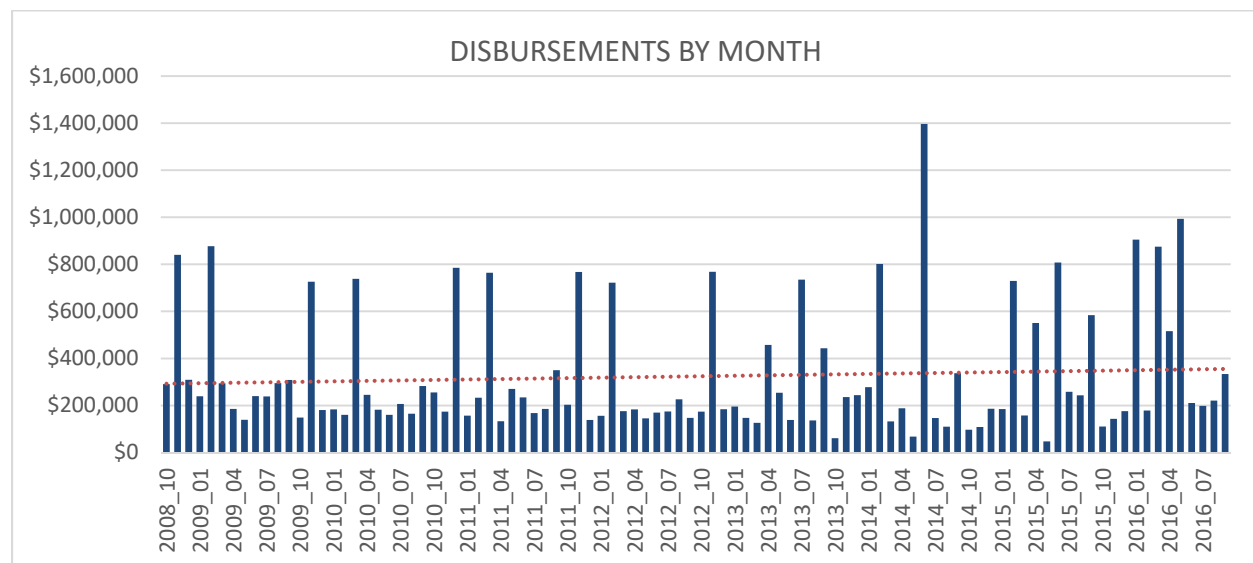
While most of the City's payments were of lesser amounts, the majority of the dollars disbursed by the City were generated from payments of larger amounts. For example, approximately 33% of the total dollars disbursed were comprised of payments between \$500,000 and \$1,000,000.



These largest transactions were reviewed and found primarily to be semi-annual payments made to the Orange County Board of County Commissioners for Fire Service. One additional large payment for approximately \$822,500 made to Integrity Title and Guaranty was for the purchase of property on Wallace Street in May of 2016.

Time Trend Analysis

We examined disbursements by month looking for unusual trends.



Most of the larger spikes in the above related to the aforementioned large semi-annual payments for fire protection. The largest spike in June of 2014 included the fire protection payment and payments to Orange County Public Schools totaling approximately \$500,000 for school impact fees for the 2011, 2012 and 2013 fiscal years.

Overall Vendor Analysis

We summarized all disbursements made during the period by vendor looking for anomalies or unusual patterns such as a vendor that received uncommonly high payments. Many of these vendors are discussed in detail below. During the 2009 to 2016 fiscal years, the City's top 10 vendors accounted for over 61% of the total dollars disbursed.

VENDOR NAME	TOTAL AMOUNT	% OF TOTAL
ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS	\$ 9,492,776	31.7%
WASTE MANAGEMENT OF ORLANDO	2,340,319	7.8%
REPUBLIC SERVICES OF FLORIDA	1,321,517	4.4%
FLORIDA MUNICIPAL INS. TRUST	1,036,473	3.5%
INTEGRITY TITLE & GUARANTY	832,554	2.8%
ORANGE COUNTY PUBLIC SCHOOLS	786,098	2.6%
MIDDLESEX CORPORATION	727,955	2.4%
UNIVERSAL ENGINEERING SCIENCE	690,522	2.3%
AETNA	596,691	2.0%
PROGRESS ENERGY	544,230	1.8%
ALL OTHER VENDORS	11,536,959	38.6%
TOTAL	\$ 29,906,094	100.0%

A chart showing the overall disbursement totals for all vendors during the period under review (FY 2009-2016) is located in Appendix A.

Round Dollar Amounts

We examined the disbursements that were made in round \$1,000 amounts. We observed over 100 round \$1,000 payments made to a variety of vendors during the 7 year period. The largest of these payments were between \$60,000 and \$110,000 and were noted as being for bond payments. Most of the remaining payments were only a few thousand dollars and were spread across a variety of vendors rather than just a few.

Comparison of Names of Vendors to Employees

We isolated the payments to employees using a few methods. We first compared the employee names from the Employee Master file out of the Edmunds system to vendor names. This allowed us to examine payments made to employees outside of payroll and processed through accounts payable. There were a few employees that received payments over the fiscal year 2009 to 2016 period totaling more than \$10,000 including Keith Severns and Richard Ring. Mr. Severns' transactions are discussed in detail below. Richard Ring received contractual pay related to the police department in late June and July of 2016 after his noted termination date of June 15, 2016. The other employees' payments were comprised primarily of reimbursements for travel or office supplies, longevity bonuses or, in the case of Yolanda Quiceno, replenishment of petty cash. A full listing of the total payments to these employees can be found at Appendix B.

Comparison of Addresses of Vendors to Employees

We also compared the addresses of employees to the addresses of vendors looking for instances where an employee might have an unauthorized vendor relationship or perhaps created a fictitious vendor and is able to falsify payments to him/herself. Due to the nature and availability of the data, we were unable to perform this analysis using the MDGP data. The only employee-vendor address matches we observed with the data from the Edmunds system were those for employees that had been paid through accounts payable and were noted above.

Vendor Master File Analysis

All disbursements were found to have been made to vendors within the Vendor Master files. However, there were numerous vendors in the Vendor Master File that were missing key information such as address details. See Recommendation #2 within Section IV – Findings and Recommendations regarding proper maintenance and updates to the vendor master file.

Vendor Duplicate Payment Analysis

Out of the population of 57 duplicate transactions identified, most related to the purchase of office supplies, operating supplies, and travel reimbursements. All transactions individually were under \$600 with the exception of two payments for \$1,500 each to Mathis & Sons Septic LLC on April 19, 2016. We obtained the invoices and check copy for these disbursements, noting two separate invoices from this vendor (invoice # 05353 dated 4/19/16 and invoice # 05536 dated 4/20/16) for different services provided that coincidentally equaled the same amount on each invoice. A purchase order accompanied each invoice, which included signature from the Public Works Director. The check payment (check # 6910 dated 4/28/16) to Mathis & Sons Septic, LLC was for \$3,000 and contained two signatures.



Entities of Interest Analysis

We created a list of key words to search for within the electronic datasets generated from the list of vendors and entities of interest generated during the risk assessment phase. We searched all fields for the keywords enabling us to flag any disbursement transaction where reference was made to an entity of interest even if the payment was not made directly to that entity. We compiled the flagged transactions and summarized them by vendor. The entities of interest are listed below, along with a description of goods or services provided and our analysis of specific payments made to each entity:

Keith Severns

Keith Severns is the former City Manager of the City of Belle Isle.

As a key individual of interest, we isolated disbursements made to Mr. Severns:

DATE	CHARGE ACCT	ACCT DESCRIPTION	AMOUNT	DESCRIPTION
08/30/2010	000-1331-000	DUE TO FROM CORNERSTONE CHARTER ACADEMY	11,389.11	REIMB FOR CHRT SCHOOL STARTUP
07/15/2011	519-5110-190	Office Supplies	154.52	REIMB OFFICE SUPPLIES
07/01/2012	513-4010-130	Travel & Training	403.79	TRAVEL EXP ICMA CONF - FT MYER
08/06/2013	001-521-00-4900	OTHER CURRENT CHARGES	80.00	REIMBURSE HONDA ACCORD DETAIL
11/05/2013	001-519-00-4800	SPECIAL EVENTS	250.00	CASH FOR TICKET SALES-VETERANS
11/05/2013	001-519-00-4800	SPECIAL EVENTS	(250.00)	REIMBURSE STARTING CASH VETERANS CONCERT R
03/10/2014	001-513-00-4000	TRAVEL & PER DIEM	47.41	REIMBURSE MEAL W/COUNTY ADMINI
12/18/2014	001-519-00-4900	OTHER CURRENT CHARGES	117.24	THANKSGIVING LUNCHEON
03/05/2015	001-521-00-4930	RECORD KEEPING - ADMINISTRATIVE	224.00	REIMB SYMANTEC CLOUD DATA EXTR
04/16/2015	001-519-00-4800	SPECIAL EVENTS	4,400.00	REIBURSE TREES ARBOR DAY CELEB
09/30/2015	001-513-00-4000	TRAVEL & PER DIEM	27.69	REIMB PARKING FLC CONF
09/30/2015	001-519-00-4100	COMMUNICATIONS - TELEPHONE	127.80	CELLPH SCREEN REPAIR
06/21/2016	001-513-00-4950	CONTINGENCY	25,000.00	TWO MONTHS CONSULTANT PAY

We obtained support for the \$11,389.11 reimbursement for initial charter school start-up costs:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
091510-1	8/30/2010	Reimb for Chrt School Startup	\$11,389.11	Yes	No	Yes

We reviewed the expense report submitted on 9/15/10 by Keith Severns. The expense report included a quote for 65 printers, a quote for 5 MS software licenses, a quote for headphones, and several receipts for Xerox copies, binding, and digital copies. The expense report also included several receipts from hardware stores for purchases of roller covers, weather proofer, and sprayer. The quotes obtained for printers, software licenses, and headphones did not include a final sale price or a payment method to evidence that an actual purchase was consummated (see Recommendation #1 within Section IV – Findings and Recommendations regarding supporting documentation requirements for employee expense reimbursements). The quotes included with the expense report are based on a contract with the School District of Lee County, Florida. One digital copy receipt was invoiced to KNS Construction. The expense report does not contain evidence of approval. The check copy contained two signatures including Keith Severns and Charles Scott, who held several positions associated with the City (Mayor, Commissioner, and Cornerstone Charter School Board Member). Total amount per the quotes and receipts agreed to the reimbursement check issued and the amount reported on the general ledger.



Next, we obtained support for the \$4,400 reimbursement for trees initially paid for by Keith Severns for the Arbor Day celebration. Specifically, we reviewed a check request form signed by the City Manager (Keith Severns) and Finance Manager, dated 4/13/15 for \$4,400. The description on the check request stated that the payment was for a reimbursement for Palm Gardens Invoice #266796 paid by Keith Severns for 8 live oak trees for Arbor Day celebration on 4/18/15 (quantity of 8 trees at \$550 per tree). Accompanying the check request form was a customer receipt written on a receipt form (vendor name not included) for 8 live oaks at \$550 each, delivery on 4/18/15, and paid with check # 3586. We also obtained a copy of the check paid to Keith Severns, check # 5973 dated 4/16/15, for \$4,400 and contained two signatures.

Finally, to validate the \$25,000 contractual payment made to Mr. Severns for consulting services, we obtained a copy of the resignation letter signed by Keith Severns, dated December 1, 2015. We also obtained the Separation Agreement and Release of Claims signed by Keith Severns and Mayor Bill Brooks, dated January 4, 2016. Under this agreement, Keith Severns was to terminate employment as of April 5, 2016. Thereafter, he was to be paid an additional two months in an amount which represents his monthly salary while employed with no benefits to be a consultant for the City. According to Keith Severns' employment agreement dated June 27, 2013, he was to be paid a base annual salary of \$150,000 (which equates to \$12,500 per month). Hence, the \$25,000 payment for two months of consulting services agreed to the terms of the Separation Agreement.

Liberty Universal Management, Inc.

Liberty Universal Management, Inc., a current employer of former City Manager Keith Severns, is a retail leasing company in Florida that has a concentrated focus on the retail sector, specializing in site selection, tenant representation, property management, leasing, consulting, and development of high-valued real estate properties and projects. To date, Liberty Universal Management leases, manages, or owns over 7 million square feet of commercial property.

Through our review of the general ledger detail provided, no transactions associated with this entity were identified from 2009 to 2016. Jack Liberty is the President of Liberty Universal Management, Inc. Additionally, no transactions were discovered between the City and Jack Liberty.

Research, Inc.

Research, Inc. is owned by Debbie Liberty, the spouse of Jack Liberty, mentioned above. Research, Inc. is a full-service market research firm. We reviewed the following documentation related to services performed by Research, Inc.:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
14-00038	10/08/13	Branding Focus Groups/Survey	\$2,000.00	Yes	Yes	Yes
14-00603	02/18/14	Branding Focus Groups/Complete	\$2,000.00	Yes	Yes	Yes

The services provided per the invoices were for focus groups for branding research and an online survey. We obtained and reviewed the branding research report dated February 14, 2014 prepared by Debbie Liberty for the City of Belle Isle. The research report documented the results from the online survey and focus groups.

KNS Construction

KNS Construction is a design/build contractor serving the Central Florida area. KNS Construction is owned by Keith Severns, the former City Manager. No transactions directly between the City and KNS Construction were identified. However, we reviewed documentation evidencing a reimbursement from the City to Keith Severns for work performed by KNS Construction to Cornerstone Charter Academy, as described above.

In addition, we reviewed the names of trade partners and clients listed on KNS Construction's company website. The following trade references were listed on the website -

(<http://www.knsconstruction.com/aboutus.php>):

- Electric Service Group
- Paul Wilson Plumbing
- Brockman Corporation
- Starr Mechanical, Inc.

From the period under review (FY 2009-2016), the City paid the following:

- \$4,857 to Electric Service Group for various services including repairs and maintenance for the Nela Bridge, rewiring a sewer pump at Jade Circle, and replacing switches at City Hall.
- \$16,254 to Starr Mechanical, Inc. which was noted for services including parts and labor to repair air conditioners, repairs to a clogged air conditioner drain line, cleaning a drain and resetting a switch and energy calculation for the police department building.

See Recommendation #1 within Section IV – Findings and Recommendations regarding drafting a formal conflict of interest policy.

KNS Construction listed 78 clients on its website (<http://www.knsconstruction.com/clientlist.php>). Using keyword searches on these client names from the general ledger details provided, the City did not appear to conduct business with any of these entities with the exception of Orange County Public Schools, which was paid \$786,098 from FY '2009-2016. As previously noted, the City made payments to Orange County Public Schools for school impact fees.

Uribe Site Development, Inc.

Uribe was contracted by the City to install a drainage baffle box in the vicinity of the home of the former City Manager, Keith Severns. We reviewed the documentation surrounding this installation service:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
16-00138	11/02/2015	Install Catch Basin	\$ 14,850.00	Yes	Yes	Yes
16-00228	11/30/2015	Install Baffle Box	\$ 40,550.00	Yes	Yes	Yes



Per the invoices, the services were for installation of the catch basin, pipe, and baffle box. The invoice in the amount of \$14,850 indicates services for address 5918 Cove Drive. Per the Orange County Property Appraiser website, this address is in the name of Lake Conway East Homeowners Assn, Inc. No other payments to Uribe Site Development or installation of baffle boxes were identified through our review of the general ledger detail. See Recommendation #1 within Section IV – Findings and Recommendations regarding drafting a formal conflict of interest policy.

Universal Engineering Sciences

Universal Engineering Sciences is a contracted provider of permitting services for the City. The City outsources the building services function to this entity.

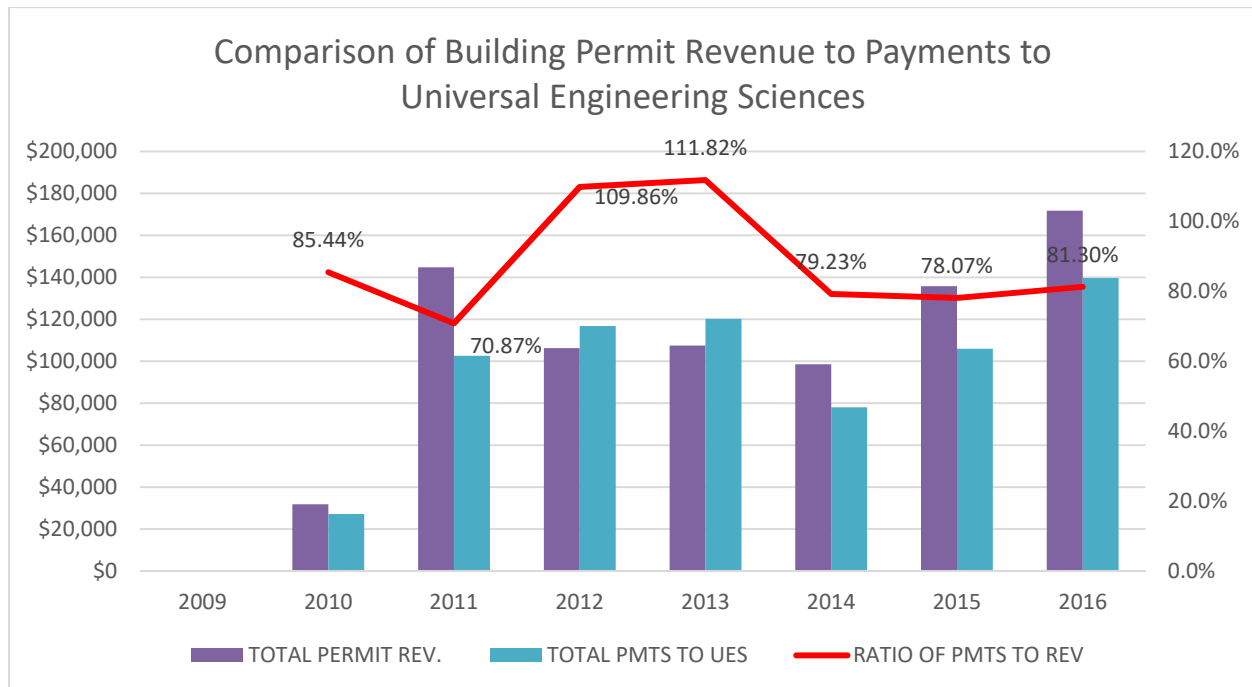
CLA reviewed the documentation associated with the following selected transactions:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
16-00494	3/2/2016	January 2016 Building Permits	\$38,034.40	Yes	Yes	Yes
13-00159	5/20/2013	Building Permits April 2013	\$14,425.60	Yes	No	Yes
13586	8/4/2011	Universal Engineering	\$21,233.60	Yes	No	Yes

The services provided in the invoices were for professional services for various permits. Each check contained two signatures which included Harvey Readey, Charles Scott, Karl Shuck.

See Recommendation #4 within Section IV – Findings and Recommendations regarding displaying evidence of review and approval of purchases on source documentation, such as vendor invoices.

According to the Finance Manager, Universal Engineering Sciences collects building permit fees, retains 80% for its services and remits 20% to the City. Thus, we would expect to see a direct relationship between payments to Universal Engineering Services and building permit fee revenues earned by the City on an annual basis. See multi-year comparison on the following page. The variances from standard (payments to UES representing 80% of total permit revenues), are largely due to year over year timing of payments made to Universal Engineering Sciences in relation to timing of when permit fees were recorded.



Crowne Consulting

Crowne Consulting was contracted by the City for various employment and human resource services including performing a fire department feasibility study.

Crowne Consulting was paid \$12,750 during the period under review (FY 2009-2016). CLA reviewed the documentation associated with the following selected transactions:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
1-2011	9/26/2011	Organizational Needs Assessment	\$5,000.00	Documentation destroyed under records retention policy		
3-2012	9/30/2012	HR Outsourcing 7/1-9/30/12	\$1,500.00	Yes	Yes	Yes

Per review of the 09/30/2012 documentation obtained, this transaction, approved by Keith Severns, was for employee assessment and resignation, two UC cases, fire department review, and pre-employment physicals.

The intent of the organizational needs assessment was a study to assess the feasibility of establishing and maintaining fire protection services internally by the City. Per our inquiry with the Finance Manager and corroborated by our review of the employee master payroll file, Benjamin "Butch" Stanley was hired as City Fire Chief on 2/4/13 and termed on 3/12/13. Thus, a City fire department never sustained operations. Our interview with Keith Severns indicated that the true purpose of this study and eventual hiring of Butch Stanley was to serve as a bargaining tool to negotiate lower annual costs assessed by the City's outsourced provider, Orange County Board of County Commissioners. The City's payments to Orange County for fire protection services from fiscal year 2009 through 2016 are as follows:

FISCAL YEAR	VENDOR ID	DESCRIPTION	TRANSACTION DATE	AMOUNT
2009	OCBD	FIRE RESCUE SRVC FY 2008-2009	12/03/2008	\$ 634,922.73
2009	OCBD	FIRE RESCUE SRVC FY 2008-2009	03/11/2009	\$ 634,922.73
2010	OCBD	FIRE RESCUE SRVC FY 2009-2010	01/29/2010	\$ 595,961.97
2010	OCBD	FIRERESCUE SRV FY 09-2010 PMT2	03/23/2010	\$ 595,961.97
2011	OCBD	FIRE RESCUE FY2010-11 PMT1 OF2	12/08/2010	\$ 566,507.29
2011	OCBD	FIRE RESCUE FY10-11 PMT 2 OF 2	05/24/2011	\$ 566,507.29
2012	OCBD	FIRE RESCUE FY2011-12 PMT1 OF2	01/26/2012	\$ 561,620.38
2012	OCBD	FIRE RESCUE FY2011-12 PMT2OF2	04/13/2012	\$ 561,620.39
2013	OCBD	FY 12/13 FIRE SVC PYMT 1 OF 2	02/05/2013	\$ 563,984.16
2013	OCBD	FIRE SERVICE 2ND PYMT 12/13	07/01/2013	\$ 563,984.16
2014	OCBD	FIRE SERVICE FY 13-14/1ST PYMT	02/20/2014	\$ 585,712.03
2014	OCBD	FIRE SERVICE FY 13-14/2ND PYMT	06/03/2014	\$ 585,712.03
2015	OCBD	FIRE SERVICE FY 14-15/1ST PYMT	02/09/2015	\$ 607,153.98
2015	OCBD	FIRE SERVICE FY 14-15/2ND PYMT	06/22/2015	\$ 607,153.98
2016	OCBD	FIRE SERVICE FY 15-16/1ST PYMT	01/13/2016	\$ 618,542.87
2016	OCBD	FIRE SERVICE FY 15-16/2ND PYMT	03/02/2016	\$ 618,542.87

Gold Key Roofing

Gold Key Roofing performed roofing and other related services for the City's police department and Cornerstone Charter Academy.

Gold Key Roofing was paid \$174,184 during the period under review (FY 2009-2016). We reviewed the documentation associated with the following selected transactions:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
001	6/15/2009	Roof Completed/Pour New Addtn	\$37,000.00	Yes	Yes	Yes
Draw Rqst #3	6/29/2009	Insulation Complete	\$30,000.00	Yes	Yes	Yes
Change Order #5	8/20/2009	Change Order #5 - 1521 NELA	\$25,621.77	Yes	Yes	Yes

Per the invoices reviewed, the services were for roof completion, insulation inspection, and various contracting and construction work. During the interview phase of our risk assessment process, a concern was raised that this vendor had influence with the former City Manager that enabled Gold Key Roofing to be retained as the sole provider of these services to serve all of the City's and charter school's roofing and other related needs as they arise. In addition to roofing services provided by Gold Key, the only other instances of 'roofing' or 'insulation' was a payment to Hodges Brothers for \$15,190 on 07/20/16 for "roof repairs" coded to Maintenance - Charter School account.

We requested and obtained a copy of the contract from 2009 between Gold Key Roofing and the City. The contract we reviewed was not signed by either party. We did observe that the cost for pouring a new addition, completing the roof, and inspecting the insulation per contract was \$17,000, \$20,000, and \$30,000, respectively, which matched the invoice amounts noted above. No additional documentation was provided supporting the change order for \$25,621.77. Furthermore, no evidence of a competitive bidding process was obtained relating to these contracted services.

Ramos Auto

The City purchased a 2008 Ford Explorer XLT on August 14, 2009 from Ramos Auto Sales, Inc. for \$21,525. No supporting documentation was provided relating to this purchase, due to destruction of records under the City's document retention policy. Lucia Ramos, who was convicted of embezzling approximately \$16,000 from the City and was terminated in 2012, was the City's Finance Manager when this purchase took place. We reviewed the Florida Profit Corporation search records from the Florida Department of State, Division of Corporations (www.sunbiz.org), noting that Lucia Ramos was the registered agent and listed officer/director of this entity, filed as of April 13, 2009. See Recommendation #1 within Section IV – Findings and Recommendations regarding drafting a formal conflict of interest policy.

Frank Kruppenbacher Law Office / Fishback, Dominick, and Bennett

Frank Kruppenbacher was the City Attorney from March 2013 until September 2017. He also served as the City's acting City Manager for a brief period in 2017 while the City was searching for a permanent City Manager. Fishback, Dominick, and Bennett was the law firm that served the role of City Attorney for a number of years until March 2013 when Frank Kruppenbacher became the City attorney. Fishback, Dominick, and Bennett became the City attorney again in September 2017.

Frank Kruppenbacher Law Office was paid \$184,652 during the period under review (FY 2009-2016). In contrast, the law firm of Fishback, Dominick, and Bennett was compensated \$389,246 over that same period. We reviewed the documentation associated with the following selected transactions related to Frank Kruppenbacher Law Office:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
13-00680	9/30/2013	Attorney Serv April - Sept 2013	\$19,062.50	Yes	Yes	Yes
16-00706	5/25/2016	Legal Service Oct2015-Apr2016	\$42,000.00	Yes	Yes	Yes
16-01142	9/30/2016	Services May 2016-Sept 2016	\$37,500.00	Yes	Yes	Yes

We reviewed the documentation associated with the following selected transactions related to Fishback, Dominick, and Bennett:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
12099	12/10/2009	Fishback, Dominick	\$80,000.00	Yes	Yes	Yes
11/2009 - 11/2010	9/30/2010	Legal Fees PE 11-2010	\$90,117.75	Documentation destroyed under records retention policy		
12935	11/30/2010	Fishback, Dominick	\$80,145.71	Documentation destroyed under records retention policy		

We noted that no formal competitive bidding process transpired before retaining Frank Kruppenbacher Law Office as the City Attorney. We reviewed the March 27, 2013 minutes of the Belle Isle City Council special workshop session Keith Severns presented the new City Attorney contract for discussion, noting a decision to part ways with Fishback, Dominick, and Bennett and look for a new attorney. Keith Severns stated that he had interviewed four candidates for the position and determined that Frank Kruppenbacher was the best qualified and had the most confidence to handle the legal affairs of the City. Commissioner Ady made a motion to install Frank Kruppenbacher as legal counsel for the City, Commissioner Readey seconded the motion, and it passed unanimously.

We reviewed the engagement letter dated March 25, 2013 from the Law Offices of Frank Kruppenbacher, P.A. noting legal services performed by the senior partner at an hourly rate of \$175 per hour. Within the invoices reviewed, we noted that the rate charged for hours worked was \$175 per hour. No discrepancies were identified between invoice and contract.

The law firm of Fishback, Dominick, Bennett, Ardaman, Ahlers, Langley & Geller LLP was engaged via a Retainer Agreement for Legal Services dated September 19, 2017. A formal RFP process was conducted and candidates were interviewed and awarding firm was selected by the City Commission in a special session on September 13, 2017.

William G. "Bill" Brooks

Bill Brooks is the former Mayor of the City of Belle Isle from April 2001 through April 2016. He is also the Board Chairman of the Cornerstone Charter Academy, which, along with Cornerstone Charter High School, is a discretely presented component unit of the City of Belle Isle. The Charter Agreement is between the School Board of Orange County and the City of Belle Isle. Two of the nine directors of the charter schools' board are appointed by City Council.

Bill Brooks has been employed by HNTB Corporation since October 2013. HNTB Corporation is an employee-owned infrastructure solutions firm that delivers infrastructure-related services, including planning, design, program management and construction management.

The following payments were made by the City to Bill Brooks annually during our period under review:

	2009	2010	2011	2012	2013
William G. Brooks	\$2,837.32	\$3,453.93	\$3,112.95	\$5,267.33	\$4,813.33

Based on the review of the general ledger descriptions, all transactions appear to have been reimbursements coded to travel expense accounts for Florida League of City and League of Mayors Conferences, national Conference of Mayors and League of City conferences and various other meetings. Bill Brooks' employer, HNTB Corporation, was not located within the master vendor file or in any transaction listings under the period of review.

Hahn & Hahn Team, Inc.

Hahn & Hahn Team is a multi-disciplinary land planning, branding, urban design, project management and land development consulting firm. This firm performed a study for the design of a gateway between Conway Rd and Hoffner Ave. Through the interview process, we were informed that Bill Brooks, the former City Mayor, was influential in the selection of this vendor.

Hahn & Hahn Team was paid \$76,517 during the period under review (FY 2009-2016). We reviewed the documentation associated with the following selected transactions:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
082012	8/31/2012	Comm Branding/Urban PL – Inv 2	\$8,000.00	Yes	Yes	Yes
021113	3/7/2013	Gateway Design Pkg – Inv 2	\$8,000.00	Yes	Yes	Yes

Per the invoice descriptions, the services were community branding, urban planning, design services, and gateway design criteria package. All invoices were approved via signoff by Keith Severns. The transaction dated 8/31/2012 was also approved by one council member. No evidence of a competitive bidding process was obtained for this vendor.

During our interview process, a question was raised regarding the legitimacy of this gateway design study between Conway Road and Hoffner Ave., as this gateway is not within City limits. According to a presentation from Hahn & Hahn to the City, "Our firm has been retained by the City of Belle Isle to conduct a study of the City's redevelopment needs. In addition, we are preparing design concepts for some of the City's major gateways and 'activity centers'. This survey is designed to obtain your valuable input regarding your views and opinions on the City's future visioning and branding initiatives."

City of Belle Isle Charter Schools, Inc.

The City established the City of Belle Isle Charter Schools, Inc., a non-profit organization to execute and hold the charter and operate the charter schools on behalf of the City.



In October 2012, the City issued \$9,625,000 of bonds to finance the acquisition of the charter school facilities. The City leases the facilities to the City of Belle Isle Charter Schools, Inc. in an amount sufficient to pay all sinking fund installments of the 2012 bonds until maturity in 2042.

The City has recorded rent revenue from lease payments made by this entity totaling \$3,104,682 from FY 2013 – 2016. There was one disbursement that the City made to City of Belle Isle Charter Schools, Inc. as described below:

PO Number	Order Date	Description	Total	Invoice Obtained & Agrees to GL	Invoice Approved	Dual Signatures on Check
13-00294	6/19/2013	Refund Overpymt Rent June 13	\$5,077.33	Yes	No	Yes

We reviewed an email from Vanessa G. from Academica Corporation (charter school services and support organization). Per the email, the School overpaid rent and requested a rent refund. Rent is based upon number of students. Pursuant to the lease agreement, annual incremental rent shall equal \$700 multiplied by the total enrolled students for the schools, with minimum rent equaling the debt service requirements for the year. The invoice total was \$63,466.67. The Academica Corporation issued two checks in the amount of \$19,040.00 and \$49,504.00. This is a total payment of \$68,544.00, thereby justifying the \$5,077.33 refund.

Cornerstone Charter Academy and Cornerstone Charter High School

Cornerstone Charter Academy and Cornerstone Charter High School provide K-12 charter school education, with dedicated facilities for elementary school, middle school, and high school. As described above, the City owns these buildings and leases to City of Belle Isle Charter Schools, Inc., and leasehold improvements are made by the lessee. According to the fiscal year 2016 audited financial statements for each school, Cornerstone Charter Academy and Cornerstone Charter High School had accumulated \$1,845,423 and \$450,041, respectively, in leasehold improvement costs through September 30, 2016. Our vendor analysis did not extend to these transactions since we were not provided general ledger details for Cornerstone Charter Academy or Cornerstone Charter High School.

The City initiated one disbursement directly to Cornerstone Charter Academy for the period under review (FY 2009-2016). Further details and substantiation of this transaction are as follows:

PO Number	Order Date	Description	Total	Support Obtained & Agrees to GL	Support Approved	Dual Signatures on Check
14-00742	7/15/2014	Donation for Playground Equipment	\$4,000.00	Yes	Yes	Yes

We reviewed the check request and city council meeting minutes. Per the check request, this amount was for a donation to Cornerstone Charter School towards the purchase of playground equipment. This donation was approved by the city council in the minutes of the 7/1/2014 meeting.

The City also purchased property for use in charter school operations during the period under our review. Specifically, we selected the payment of \$832,554 to Integrity Title & Guaranty, relating to the acquisition of property at 1309 East Wallace Street. Through the interview process, it was disclosed that Mayor Lydia Pisano, a real estate professional by trade, represented the City on the purchase of the Wallace property. Upon review of the settlement statement dated May 17, 2016, a 3% broker's commission of \$24,990 was paid to Charles Rutenberg Realty Orlando, LLC / Danny Wallace Duff Sr. No other settlement charges related to sales commissions were identified.

Other vendors that the City paid for services relating to charter school operations include the following:

- *Project Finance and Development* - a real estate and development company. This company provided consulting services for developing strategies, financing options, and operation for the acquisition or construction of a charter school. The City paid \$39,500 to this vendor from FY 2009-2016.
- *Earthscape* - a landscaping, irrigation, and tree services company. Earthscape provided landscaping and sprinkler installation services to the City and charter school. The City paid \$500,314 to this vendor from FY 2009-2016.
- *Surface King* - an asphalt paving contractor that provided pavement services to the City, including paving for the charter school.
- *Cushman & Wakefield of Georgia, Inc.* - a real estate services firm that provided appraisal services related to Cornerstone Charter Academy.

We requested and obtained supporting documentation (namely invoices, check copies, and other evidence of approval, where applicable) for a sample of transactions for each of these entities who provided services to the charter school, but paid by the City. See results below:

Project Finance and Development

PO Number	Order Date	Description	Total	Support Obtained & Agrees to GL	Support Approved	Dual Signatures on Check
061209	6/15/2009	Consulting Srvc Charter School	\$15,000.00	Yes	Yes	N/A
092011-1	9/26/2011	Charter School Leashold Srvc	\$7,000.00	Yes	Yes	Yes

CLA was unable to obtain the check copy for the 6/15/2009 transaction in the amount of \$15,000. Per the engagement letter, the scope of services included strategies for financing options and operating a charter school. Two separate engagement letters were signed by Belinda Bateman and William Brooks. The engagement letters were identical.

Earthscape

PO Number	Order Date	Description	Total	Support Obtained & Agrees to GL	Support Approved	Dual Signatures on Check
1565	8/31/2012	Charter School Cleanup/Mainten	\$3,800.00	Yes	Yes	Yes
1988	2/26/2013	Repairs/Maint Charter School	\$6,163.00	Yes	Yes	Yes

Per the invoice descriptions, the transactions are for landscaping, installation and replacement of a sprinkler system. The invoices were approved by Keith Severns.

Surface King

PO Number	Order Date	Description	Total	Support Obtained & Agrees to GL	Support Approved	Dual Signatures on Check
2012-729	8/31/2012	Pavement Seal Coat Charter Sch	\$8,500.00	Yes	Yes	Yes

Per the invoice description, the transaction is for pavement application. The check copy contained two signatures including Mayor Lydia Pisano.

Cushman & Wakefield of Georgia, Inc.

PO Number	Order Date	Description	Total	Support Obtained & Agrees to GL	Support Approved	Dual Signatures on Check
12-48004-9095	8/31/2012	Appraisal – Cornerstone Charter	\$4,800.00	Yes	Yes	Yes

Per the invoice description, the transaction is for an appraisal and summary report. The check copy contained two signatures including Lydia Pisano and Karl Shuck.

Payroll Analysis

The City was able to retrieve payroll information with employee detail by hours and dollars from the Edmunds software system. However, the Microsoft Dynamics Great Plains (MDGP) system information contained only dollar amounts; no analysis of hours was possible. Further, there was a period of time between August 2012 and March 2013 whereby there are no specific employees associated with the payroll transactions; the field referencing the employee within the dataset is blank. We performed a variety of analytical tests on the payroll data looking for unusual or improper transactions.

Gross Wage Analysis

The table below shows the gross salaries and hours during the annual fiscal years that we reviewed:

	2009	2010	2011	2012	2013	2014	2015	2016
GROSS PAY	\$ 752,366	\$ 994,406	\$ 951,456	\$ 956,249	\$ 1,321,634	\$ 1,248,402	\$ 1,256,653	\$ 1,301,807
HOURS	n/a	n/a	n/a	n/a	25,843	55,022	55,194	53,638

The salary increase observed in 2010 was due primarily to an increase in the number of employees during that period. John Tegg, John Calhoun, Steven Strickland, Norma Budnik, Corey Eldridge, Casper Johnson, and Larry Allen were mid fiscal year 2009 hires and the following employees were hired in fiscal year 2010: Nelson Espinosa, Reinhold Matay, and Joseph Consolato. There were only a few people terminated in fiscal year 2010 including Phuong Dang, Stacy Ribeau, Ricardo Zamora.

We also noted an increase in overall gross wages between fiscal year 2012 and fiscal year 2013. We are unable to determine the specific reasons of this increase with the current available data. This period straddles the time when the City converted its software systems and as previously mentioned, the payroll transactions from Aug 2012 to March 2013 lack employee name detail.

Bonus Analysis

We observed some employees receiving what appeared to be merit-based bonuses. Amounts ranged from a few hundred dollars up to \$2,160. We discussed the bonus policy with City management. The payment amounts made in previous years were at the City Manager's discretion. The City adopted a Personnel Policies and Procedures manual in January 2017, which stipulates that "from time to time the City may authorize a merit bonus to deserving employees based on their outstanding performance. Merit bonuses are subject to the availability of funds and approval of the City Manager."

See Recommendation #1 within Section IV – Findings and Recommendations regarding adherence to Section 215.425, Florida Statutes covering required elements within a merit pay policy.

Pay After Termination

Within the Edmunds data, we were able to look for payments made to employees after their termination. We found that most employees received their final paycheck within 14 days of their termination date as noted in the Employee Master File.

Two employees received payroll payments more than fourteen days after their termination date. Kevin Carter appears to have received payment of \$14,500 for a type of compensatory damages settlement sixteen days after his termination. This may have been treated differently than regular pay. Ronald Hulbert received payments totaling \$4,311.13 comprised of regular pay and "34 Ed Incent" pay nine, twenty-three, and thirty-seven days after termination.



Overtime Pay

While we were not able to analyze the details of each employee's pay in fine detail due to the limitations within the data, we were able to examine the amount of regular or standard pay to other pay type amounts. The chart below shows the ratio of overtime pay compared to regular pay during the period.

	2009	2010	2011	2012	2013	2014	2015	2016	Grand Total
Total Reg. Pay	\$ 696,894	\$ 922,596	\$ 904,137	\$ 873,712	\$ 1,205,502	\$ 1,042,899	\$ 1,097,218	\$ 1,064,054	\$ 7,807,011
Total Overtime Pay	\$ 10,252	\$ 18,657	\$ 16,289	\$ 54,703	\$ 27,648	\$ 13,593	\$ 10,666	\$ 8,916	\$ 160,725
Overtime as % of Regular Pay	1.47%	2.02%	1.80%	6.26%	2.29%	1.30%	0.97%	0.84%	2.06%

While the ratio for most years is between 1% and 2%, we are unable to determine the drivers of the spike in 2012 due to the limitations of the Microsoft Dynamics Great Plains (MDGP) data.

The City's Personnel Policies and Procedures manual from January 2017 states that the employment and work programs of each department, except in the police department, should be scheduled to reduce or eliminate overtime work. Any overtime work shall be pre-approved, in writing, by the City Manager prior to the occurrence with the exception of an emergency situation.

Vacation Pay

Similar to the ratio of overtime pay to regular pay, we were able to analyze vacation pay relative to regular pay.

	2009	2010	2011	2012	2013	2014	2015	2016	Grand Total
Total Reg. Pay	\$ 696,894	\$ 922,596	\$ 904,137	\$ 873,712	\$ 1,205,502	\$ 1,042,899	\$ 1,097,218	\$ 1,064,054	\$ 7,807,011
Total Vacation Pay	\$ 18,295	\$ 24,876	\$ 14,763	\$ 11,247	\$ 36,462	\$ 95,107	\$ 62,229	\$ 108,901	\$ 371,880
Vacation as % of Regular Pay	2.63%	2.70%	1.63%	1.29%	3.02%	9.12%	5.67%	10.23%	4.76%

Fiscal year 2014 and fiscal year 2016 experienced the largest vacation type payments during the period. In 2014 there was no single employee driving the increase but a number of employees received vacation payments totaling between \$2,000 and \$10,000. The employees receiving the largest vacation pay during fiscal 2014 were Thomas Jackson (\$9,839); Keith Severns (\$7,500) and Tracey Richardson (\$7,311). The spike in vacation relative to regular pay in 2016 is driven by vacation payments to two employees: Richard Ring who received \$16,005 in vacation pay and Keith Severns who received \$25,240 in vacation pay.

The following table depicts abnormally low annual vacation usage by employee in relation to annual wages from FY 2013 – 2016. Insufficient data was extracted from the legacy MDGP system, which did not allow this analysis to be performed for the period FY 2009 – 2012.

Employee Name	Fiscal Year	Annual Wages	Annual Vacation Pay	Annual Vacation Hours Used
Jeffrie Hernandez	2016	\$40,347	\$515	27.5
Laura Houston	2016	\$68,720	\$0	0
Scott McCormick	2015	\$41,257	\$0	0
Keith Severns	2015	\$145,385	\$1,154	16
Dawn Nodzon	2014	\$37,049	\$597	34

The Finance Manager provided us with PTO reports for active employees Jeffrie Hernandez, Laura Houston, and Scott McCormick, containing accumulated leave balances from 1/1/15 to 8/22/18, noting that during that time period, Hernandez, Houston, and McCormick had accumulated 278.50 hours, 264 hours, and 450.50 hours, respectively.

According to payroll data retrieved from the Edmunds system, Keith Severns' \$25,240 vacation payout in fiscal year 2016 was based on 350 of accumulated, unused leave hours at the time of termination. Mr. Severns used 48 hours of leave time in fiscal year 2013, 104 hours of leave time in fiscal year 2015, and 16 hours of leave time in fiscal year 2015 (as denoted in the table above).

See Recommendation #5 within Section IV – Findings and Recommendations regarding management analysis of vacation hours used by employees on a periodic basis.

Also, according to the payroll transaction detail out of Edmunds, Richard Ring, who had a \$16k vacation payout, had negative 40 vacation hours applied in May 2015. According to the Finance Manager, this was an adjustment to his previous paid time off (PTO) that should have been reported as administrative leave, but he was originally charged personal leave – paid time off (PTO). The adjustment was to reverse this error by reporting 40 hours admin leave time as used and adding the 40 hours PTO time back to his remaining available leave bank. We viewed a screenshot of Richard Ring's Earnings Record for pay period 4/23/15 – 5/6/15 evidencing the 40 hour transfer between PTO and ADMIN.

Employee Master File Analysis

An Employee Master File was provided from the Edmunds accounting system. All payroll payments made from the Edmunds system were made to employees listed within the Employee Master file. The key information was found for all employees in the Employee Master File.

Based on the results of our analysis of the payroll ledger, CLA reviewed the following payroll related documents:

Reinhold Matay

We requested support including the employee's timesheet and earnings statement for the following check dates.

Check Date	Regular Pay	Overtime Pay	Double time Pay	Total Pay
01/05/2012	\$1,616.80	\$1,536.90	\$1,410.00	\$4,563.70
01/19/2012	\$1,278.40	\$ 451.20	\$ 23.08	\$1,752.68

We reviewed the employee's timesheets and earnings statements for the check dates requested. The timesheets were signed by the employee and approved by a supervisor. We matched the pay period dates and hours from the employee timesheet to the earnings statement. We recalculated the overtime and double time dollar amounts on the earnings statement and found no errors. While reviewing the documentation, we discovered the 01/05/2012 check was during the winter holidays. This employee reported more hours during this period.



Yolanda Quiceno

We requested support including the employee's timesheet and earnings statement for the following check dates.

Check Date	Regular Pay	Vacation Pay	Overtime Pay	Total Pay
06/10/2010	\$1,240.56	\$137.84	\$672.10	\$2,050.50
06/23/2010	\$1,378.40		\$219.73	\$1,598.13

We reviewed the employee's timesheets and earnings statements for the check dates requested. The timesheets were signed by the employee and approved by a supervisor. We matched the pay period dates and hours from the employee timesheet to the earnings statement. We recalculated the dollar amounts on the earnings statement and found no errors. While reviewing the documentation, we discovered the employee's work schedule is regularly 9 hours per day. Per discussion with the Finance Manager, this employee was working extra hours due to Cornerstone Charter Academy preparing for opening in August 2010.

Keith Severns

We requested support including the employee's timesheet and earnings statement for the following check date.

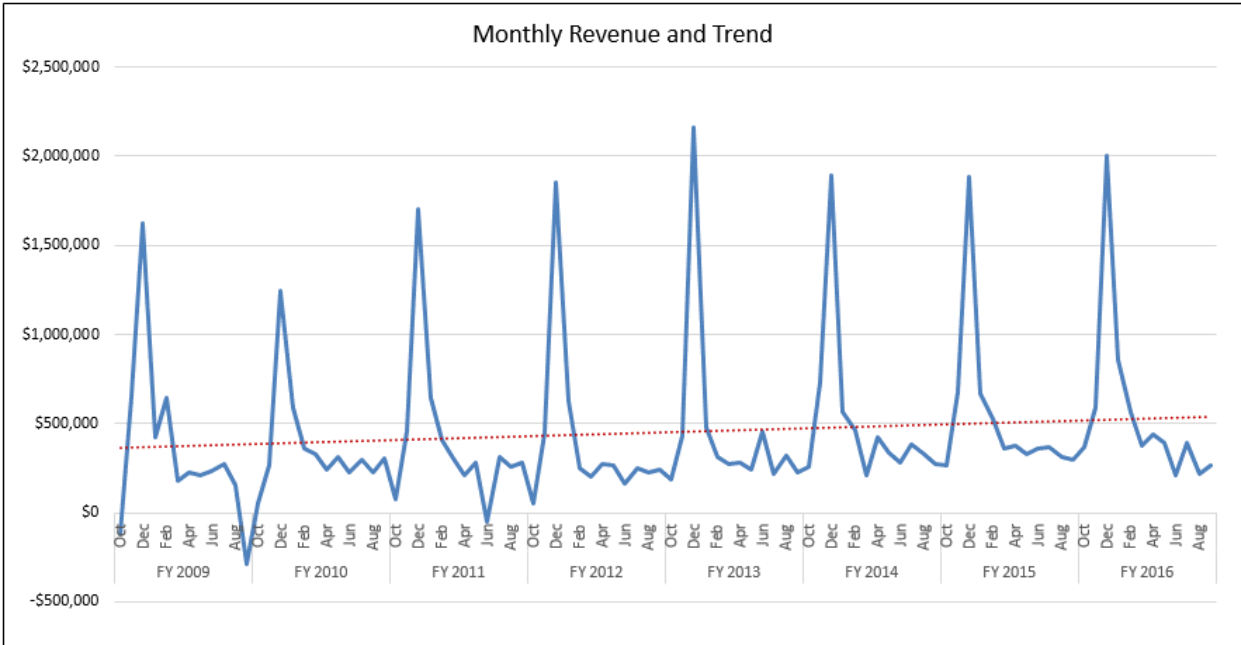
Check Date	Regular Pay	PTO Payout	Total Pay
04/08/2016	\$5,192.31	\$25,240.39	\$30,432.70

We reviewed the email from Tracey Richardson, Finance Manager, to Richard Anderson (Interim City Manager after Keith Severns' departure) with subject: Keith Severns last payroll check and earnings statement for the check date requested. We reviewed the email noting hand written notes from Richard Anderson instructing to pay 350 hours for vacation payout. We matched the pay period date and hours from the email to the earnings statement and recalculated the dollar amounts on the earnings statement and found no discrepancies.

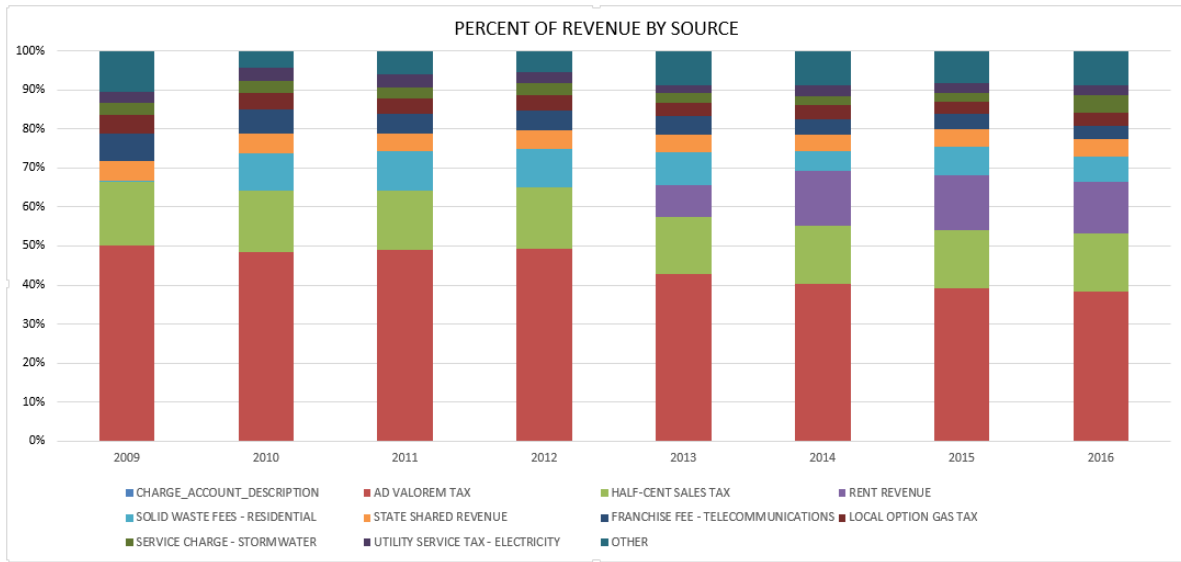


Revenues/Receipts Analysis

We examined the City’s revenue streams and found them to be very consistent during the period under review. The chart below shows the total revenue by month. The large spikes in revenues in the months of October through December primarily relate to the receipt of ad valorem tax revenues from the Orange County Tax Collector.



We further examined the City's revenues by source. The top six revenue sources (account for over 80% of total revenue each year with the top two sources, Ad Valorem taxes and the Half-cent Sales Tax, accounting for over 50% each year.



Per our employee interviews, there is no formal cashiering function at the City since cash receipts and cash handling occur infrequently at the City. Most large recurring payments made to the City, namely taxes and other intergovernmental revenue, are completed electronically. Other payments for charges for services are typically collected by other entities and remitted to the City via check or ACH. Examples include Universal Engineering Services for building permits and other related fees and Orange County Clerk's office for moving violations. The City may receive cash from walk-in customers at City Hall, most commonly to purchase recycle bins or pay for certain residential permits like tree or fence permits. However, these cash receipts are not material transactions and do not occur often. See Recommendation #6 within Section IV – Findings and Recommendations regarding performing periodic reconciliations between source data available and general ledger transaction detail for customer payments received at City Hall.

Since revenue transactions did not pose an inherent risk due to small and infrequent cash receipt activity and no other risks identified during our interview process, we performed no further procedures in this particular area.

IV. Findings and Recommendations

General Observations

We observed through performance of our walkthrough procedures that certain internal controls that were implemented during fiscal year 2017 or 2018 but appeared to be absent or operating ineffectively when reviewing transactions between fiscal year 2009 – 2016. Most notably, the City had adopted a purchasing policy in January 2017 and improved its practices surrounding vendor solicitation and management. Furthermore, the City implemented internal control enhancements around its payroll processing, namely performing a verification of the amount approved for payment each pay period to the amount actually disbursed. Based on testimony from employees that we interviewed, these more recent improvements in internal controls were attributed largely to a change in leadership within the City.

Based on our inquiries, observations, and inspection of documentation, we identified specific process improvements or enhancements to existing controls that will reinforce the City's ability to comply with provisions of statutory and other legal requirements, detect errors immediately as they arise, and prevent or detect potential fraudulent activity. Recommended corrective actions include the following:

Recommendation #1: Update and Expand the City's Written Policies and Procedures

We recommend that sound procedures be formally established, in writing, to avoid the acceptance of weak procedures established through common usage and expediency. We recommend that the existing policies are reviewed and updated as needed. We noted that the City maintains the following policies and procedures in writing:

- Personnel Manual (last updated January 2017)
- Purchasing Policy (approved January 2017)

Update of Existing Personnel Manual – Merit Pay

Section 215.425, Florida Statutes, states that any policy designed to implement a bonus scheme must achieve the following:

- ✓ Base the award of a bonus on work performance
- ✓ Describe the performance standards and evaluation process by which a bonus will be awarded
- ✓ Notify all employees of the policy before the beginning of the evaluation period on which a bonus will be based
- ✓ Consider all employees for the bonus

Within the personnel manual (or in a separate policy statement if preferred), we recommend that the City describe the performance standards and evaluation process involved in determining merit bonuses for employee. Furthermore, we recommend that the manual clarifies how employees will be notified at the onset of the evaluation period. An acceptable means of communication could be through office-wide dissemination of this policy statement (or reference to the section in the personnel manual containing the policy) via email at the beginning of each evaluation period.



Update of Existing Purchasing Policy – Purchasing Methods

The City's purchasing policy describes the competitive bidding process, specifically the various purchasing thresholds in which formal or informal quotations are required. However, the existing policy does not provide any detail on the acceptable methods of purchasing goods or services and the requirements and restrictions on each payment method.

- **Purchase Order:** Historically, purchase orders have been issued after an expenditure has been incurred and vendor invoice provided. We recommend that the City stipulate in its policy that purchase orders are to be generated after the competitive bidding process (if over \$2,500) has concluded but **prior to** the provision of the good or service. Each purchase order should be pre-numbered and signed and dated by the City Manager and responsible department head. Use of purchase orders will allow for appropriate approvals before an item is purchased to reduce the risk of unauthorized purchases.
- **Check Request:** The City should provide clarification within its purchasing policy regarding when it is acceptable to utilize a check request form to approve a purchase, typically after the item has already been received or service already provided. The policy should specify the particular instances in which a check request is appropriate in lieu of a purchase order for a particular procurement. The check request form should also be signed and dated by the City Manager and applicable department head.
- **Employee Credit Card:** We recommend that the City incorporate regulations regarding employee credit card usage into its purchasing policy (or establish as a separate formal policy). Key features of this policy should include the number of credit cards issued, authorized users, and credit card limits. There should also be descriptions of the review process over monthly credit card statements, expense receipt requirements, and clear distinction between appropriate and inappropriate employee reimbursements, particularly surrounding travel and per diem costs. Finally, the City should set requirements for the type of documentation that is sufficient to validate an employee reimbursement, such as receipts for proof of purchase. Price quotations should not be an acceptable form of documentation.

Drafting of New Policies

We recommend that the City formalize the following written policies:

- **Investment Policy:** The City includes a section within the City of Belle Isle Municipal Code entitled 'Investment of Surplus Public Funds' which identifies the custodian of City funds, covers reporting requirements, and identifies allowable investment types. We recommend the City adopt a formal investment policy to guide management to meet the long-term objectives of the City. The investment policy should address items not included in the Municipal Code, such as more clearly defining the amount that should be maintained in operating funds to meet current expenditures versus surplus funds, education requirements, allowable concentrations within specific investment types, and other rules and objective typically covered within investment policies for Florida local governments. A representation of the City Commission should periodically review adherence to the policy and performance of the investment portfolio.
- **Capital Asset Policy:** The City should adopt a formal capital assets policy to include categories of capital assets, capitalization thresholds, determination of useful lives, disposal process, and periodic inventory procedures. The policy could also include illustrative asset purchase and disposal forms and an asset inventory verification template.



- **Conflict of Interest Policy:** A conflict of interest may occur if an interest or activity influences or appears to influence the ability of an individual to exercise objectivity or impairs the individual's ability to perform his or her employment responsibilities in the best interests of the City. Employees of the City are expected to conduct their relationships with each other, the City, and outside organizations with objectivity and honesty. The general rule is that: City employees, Commissioners, and any consultants or other stakeholders of the City who may act in a decision-making capacity are obligated to avoid and disclose ethical, legal, financial, or other conflicts of interest involving the City, and remove themselves from a position of decision-making authority with respect to any conflict situation involving the City. The City should adopt a policy to basic definitions of conflicts of interest, including identifying specific relationships that may create conflicts of interest, formalize a process to disclose and manage potential conflicts of interest, and describe examples of conflict of interest activities and relationships.
- **Records Retention Policy:** Management asserted that the City adheres to Florida law with regard to records retention. According to the Florida Administrative Code, records in support of financial or performance audits must be retained for at least three fiscal years. Most financial records must be retained for a minimum of five fiscal years in accordance with guidelines of the Department of Financial Services and the Office of the Auditor General. We observed that some documents were maintained and others destroyed that were older than 5 years. Thus, the City did not appear to maintain consistency. The City should periodically review its document retention practices and formalize a policy to be adopted by City Council.

Some important provisions of a document retention policy include the following:

- Identity of the types of documents, including email, covered under the policy.
- Specification of a retention period for each type of document.
- Procedures for storing documents and disposing of them after the specified retention period.
- Designation of an individual responsible for enforcement and monitoring new developments that might affect the policy.
- Specification of how the policy will be communicated to employees, such as in the personnel manual or by having employees' initial and annual or periodic signed acknowledgment of the policy.

Recommendation #2: Master Vendor File Review and Access Restriction

Update and Review the Vendor Master File

We recommend that periodically the City Manager review the vendor master file for any unusual patterns, such as names that may be similar, but not identical to the names of approved vendors and vendors that have multiple addresses. In addition, we recommend keeping the vendor master file current by removing inactive vendors that are no longer used and ensuring that all applicable contact information is included for each vendor.

Restrict Access to Vendor Master File and Payment Processing Function

The City should ensure that the individual responsible for processing vendor payments does not also have the ability to make changes to the master vendor file. If the Finance Manager is charged with check processing duties, then her access to the vendor master file should be limited to read only rights. Another individual, such as the City Clerk and Receptionist as a backup, should have sole authority to add and delete vendors within the Edmunds system.

Recommendation #3: Use of Positive Pay

The City should consider entering into an agreement with its financial institution to provide Positive Pay service. Positive Pay is a fraud detection tool offered by banks that allows commercial customers to monitor and control the payment of checks. It also provides assurance that presented items have not been altered. The City would provide the bank with an electronic listing of all disbursements. Each check presented for payment would be compared to this database (check number, amount, payee, date, etc.), and any checks that do not match exactly would be placed on an exception listing. The exceptions would be available for review, usually online, so the customer may make a final determination of payment. More information about this service is available from most commercial banks.

Recommendation #4: Invoice Approval

The City should require proper documentation to support payments to vendors. For instance, each vendor invoice should be accompanied by a purchase order or check request signed by the director of the applicable user department. In addition, each vendor invoice (or other applicable source documentation) should contain evidence of review and approval from responsible City personnel, including the City Manager. Any exceptions to this requirement should be documented in a written statement of procedures.

Recommendation #5: Vacation Usage Analysis

We recommend that the City supplement its current review and approval process over employee vacation requests to include a periodic analysis (either annually or semi-annually) of all employee leave balances, including those in a supervisory role, to ensure that all employees are reporting leave taken over a reasonable period of time. If the City Manager assumes this responsibility, then a separate individual should be assigned to perform this review of the City Manager's vacation usage.

Recommendation #6: Cash Receipt Reconciliations

For any customer payments in which cash is collected at the City, management should devise a reconciliation process in which the cash collected could be compared to available documentation separate from the cash receipt detail recorded in the general ledger. For example, for sales of recycle bins to City residents (whereby payments at times may be received in cash at City Hall), the City could maintain an inventory listing of purchased recycle bins, a designated individual such as the Finance Manager could compare the reduction of inventory in a given month to the number of bins sold to customers as reported in the receipt transaction history within the Edmunds accounting system. Likewise, for tree permits, this individual could review a listing of tree permits issued monthly to tree permit sales reported in Edmunds. The reconciliation preparer should be independent of the individual responsible for collecting customer payments via cash or check at the front desk within City Hall. These reconciliation procedures would serve as a fraud deterrent for higher risk transactions potentially involving cash handling at the City.

Recommendation #7: Capital Asset Inventory Procedures

The Finance Manager issues a communication via email to departmental heads (the Police Chief, Public Works Director, City Clerk, and City Manager) requesting that each recipient on the email review the asset listing as of the end of the prior fiscal year and identify any items that should be removed from the list due to no longer being in service. If there are no responses to that email, it is implied that there are no changes to the asset listing. We recommend that the Finance Manager require a written response from each department head either confirming that no changes to the asset listing are needed or specify which assets need to be added or removed. These responses should be retained for audit purposes.



APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS	\$ 9,492,776.39	31.74%
WASTE MANAGEMENT OF ORLANDO	2,340,319.00	7.83%
REPUBLIC SERVICES OF FLORIDA	1,321,516.72	4.42%
FLORIDA MUNICIPAL INS. TRUST	1,036,472.69	3.47%
INTEGRITY TITLE & GUARANTY	832,553.79	2.78%
ORANGE COUNTY PUBLIC SCHOOLS	786,098.40	2.63%
MIDDLESEX CORPORATION	727,954.60	2.43%
UNIVERSAL ENGINEERING SCIENCE	690,522.19	2.31%
AETNA	596,691.00	2.00%
PROGRESS ENERGY	544,230.03	1.82%
EARTHSCAPE, INC.	500,313.70	1.67%
BLUE CROSS BLUE SHIELD FLORIDA	481,818.97	1.61%
FISHBACK, DOMINICK, BENNETT,	389,245.97	1.30%
DUKE ENERGY	362,218.65	1.21%
US BANK - BOND PYMTS	339,795.00	1.14%
UNITED HEALTH CARE	327,063.38	1.09%
ORANGE COUNTY SHERIFF'S OFFICE	293,947.70	0.98%
VOYAGER FLEET SYSTEMS, INC.	293,533.67	0.98%
SEMINOLE ASPHALT PAVING, INC.	290,141.60	0.97%
LAWS INTERNATIONAL, INC.	285,653.34	0.96%
EMPOWER CONSTRUCTION, INC.	269,342.14	0.90%
HDR ENGINEERING, INC.	255,590.25	0.85%
WACHOVIA BANK N.A.	249,059.43	0.83%
BNY MELLON TRUST COMPANY N.A.	204,370.33	0.68%
FRANK KRUPPENBACHER LAW OFFICE	184,651.74	0.62%
ICMA RETIREMENT TRUST - 401	177,237.80	0.59%
FL MUNICIPAL PENSION TRUST FND	176,498.27	0.59%
GOLD KEY INTERNATIONAL	174,184.47	0.58%
PRICE CONSTRUCTION, INC.	160,977.10	0.54%
GUARDIAN INSURANCE	140,290.25	0.47%
CARD SERVICES CENTER	119,887.54	0.40%
GROUNDWERKS, INC.	116,383.00	0.39%
IVEY PLANNING GROUP, LLC	114,493.79	0.38%
MAROONE DODGE OF PEMBROKE PINES	105,633.00	0.35%
THE BANCORP BANK	105,330.93	0.35%
CITY OF LONGWOOD	100,200.00	0.34%
LARRY FREENEY CONCRETE CORPORA	96,178.40	0.32%
TEAM STAFFING	92,345.10	0.31%
MCDIRMIT DAVIS & COMPANY, LLC.	90,600.00	0.30%
ORLANDO SENTINEL	89,434.97	0.30%
MCDIRMIT, DAVIS	89,300.00	0.30%
AT&T	87,716.10	0.29%
TREES OF CENTRAL FLORIDA, INC.	86,925.00	0.29%
FLORIDA UNEMPLOYMENT COMP FUND	86,259.80	0.29%
OFFICE DEPOT CREDIT PLAN	85,042.78	0.28%
F.E. DEVELOPMENT RECYCLING, INC.	83,420.47	0.28%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
DTE LANDSCAPE	81,685.23	0.27%
EXPRESS EMPLOYMENT PROFESSIONALS	80,628.16	0.27%
MOTOROLA, INC.	78,846.91	0.26%
FREENEY CONCRETE CORPORATION	76,695.75	0.26%
HAHN & HAHN TEAM INC.	76,516.92	0.26%
AQUATIC WEED CONTROL, INC.	75,800.00	0.25%
ALTERNASCAPES, INC.	73,660.00	0.25%
ENGINEERING&ENVIRONMENTAL DESI	64,827.74	0.22%
SOUTHERN STAR COMPUTERS, INC.	59,433.00	0.20%
CENTRAL FL SITE DEVELOPMENT IN	57,560.00	0.19%
DELL MARKETING L.P.	56,571.72	0.19%
URIBE SITE DEVELOPMENT, INC.	55,400.00	0.19%
EDMUNDS & ASSOCIATES, INC.	55,354.50	0.19%
FLORIDA ENGINEERING GROUP	55,319.00	0.18%
MORGANELLI & ASSOCIATES	54,463.84	0.18%
ORLANDO UTILITIES COMMISSION	53,439.31	0.18%
COLONIAL LIFE INSURANCE	51,938.64	0.17%
PLATINUM LEASING OF ORLANDO	51,287.00	0.17%
MOTOROLA SOLUTIONS, INC.	50,730.87	0.17%
EDGEWOOD POLICE DEPARTMENT	50,060.69	0.17%
VERIZON WIRELESS	49,189.58	0.16%
GALLS, AN ARAMARK COMPANY	45,099.36	0.15%
RIKERS AUTOMOTIVE & TIRE LLC	44,258.52	0.15%
KEITH SEVERNS	41,971.56	0.14%
HOME DEPOT CREDIT SERVICES	41,504.67	0.14%
CDW GOVERNMENT LLC	41,477.74	0.14%
NEXTEL SOUTH CORP.	40,649.04	0.14%
PROJECT FINANCE & DEVELOPMENT	39,500.00	0.13%
LEVEY CONSULTING, LLC	37,737.34	0.13%
RA STRATEGIES P.A.	37,500.00	0.13%
DAIMLER CHRYSLER TRUCK FINANCIAL	37,105.32	0.12%
MILLER LEGG	34,566.29	0.12%
AT&T MOBILITY	33,874.48	0.11%
FISHER PLANNING & DEVELOPMENT	32,535.00	0.11%
CONTROL SPECIALISTS	31,560.80	0.11%
ALLAN CHOW - EXETER SYSTEM LLC	30,874.67	0.10%
ALBERT MOORE, LLC.	28,825.00	0.10%
PROFESSIONAL PAVEMENT & PRODUCTS, INC.	28,414.37	0.10%
ECOSENSE INTERNATIONAL, INC.	26,675.00	0.09%
BRIGHTHOUSE NETWORKS	26,451.43	0.09%
OSCEOLA COUNTY CLERK OF COURTS	26,317.79	0.09%
TRIM-PAK CORPORATION	26,103.79	0.09%
J. EDWIN MILLS	25,920.00	0.09%
PACE ELECTRIC, INC.	23,322.25	0.08%
CROSS MATCH TECHNOLOGIES, INC.	23,105.92	0.08%
PITNEY BOWES PURCHASE POWER	22,454.15	0.08%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
TOTAL ENVIRO SERVICES, INC. D/B/A TOTAL SEPTIC SERVICES	22,007.50	0.07%
GREENWAY FORD	21,992.17	0.07%
RAMOS AUTO SALES, INC.	21,525.00	0.07%
ALL AMERICAN MARINE INC.	20,994.51	0.07%
PHILIP M. FINLAY	20,664.81	0.07%
PAVERS OF FLORIDA, INC.	20,650.00	0.07%
AUTONATION CHRYSLER DODGE JEEP	20,200.00	0.07%
TAW ORLANDO SERVICE CENTER, INC	19,890.39	0.07%
MIRACLE RECREATION EQUIPMENT	19,728.06	0.07%
WILLIAM G. BROOKS	19,484.86	0.07%
LARRY ADY	19,377.74	0.06%
JAVIER SANTIAGO	18,590.00	0.06%
MCCI, LLC	18,413.80	0.06%
ENVIRONMENTAL PRODUCTS OF FLORIDA	17,880.82	0.06%
ARROW LOCKSMITH, CO.	17,838.73	0.06%
SMART CENTER ORLANDO	17,795.94	0.06%
CANON FINANCIAL SERVICES, INC.	17,592.37	0.06%
HODGES BROTHERS INC.	17,465.00	0.06%
FEDERAL EASTERN INTERNATIONAL, INC.	17,421.21	0.06%
MUNICIPAL CODE CORPORATION	16,987.81	0.06%
POSTMASTER	16,911.70	0.06%
DGG TASER, INC.	16,908.73	0.06%
STARR MECHANICAL, INC.	16,524.00	0.06%
WILSON MCCOY, P.A.	16,500.00	0.06%
THE WRENCH CONNECTION	16,499.62	0.06%
GH ENT., INC./ DBA DESIGNER FENCE	16,291.40	0.05%
FEDEX EXPRESS LEGAL DEPARTMENT	16,168.44	0.05%
MOSSY OAK FENCE, LLC.	15,669.75	0.05%
PRINTING USA	15,297.37	0.05%
NATIONWIDE RETIREMENT SOLUTION	15,170.82	0.05%
H.J. STEWART DBA JAY STUART MARINE INC.	15,011.00	0.05%
ORLANDO PHILHARMONIC ORCHESTRA	15,000.00	0.05%
PRE-PAID LEGAL SERVICES, INC.	14,912.95	0.05%
KEVIN CARTER	14,675.00	0.05%
BANC OF AMERICA INSTIT. AND	14,658.84	0.05%
B&H POLICE SUPPLY LLC	14,619.00	0.05%
SPRINT/NEXTEL COMMUNICATIONS	14,527.52	0.05%
HSBC BUSINESS SOLUTIONS	14,321.53	0.05%
RELIABLE BUSINESS TECHNOLOGIES	14,200.00	0.05%
CITY OF ORLANDO	14,183.44	0.05%
PREMIER TRADE SOLUTIONS, INC.	14,144.77	0.05%
TRAFFIC PLANNING & DESIGN, INC.	13,773.03	0.05%
PITNEY BOWES, INC.	13,718.96	0.05%
ACTION GATOR	13,516.43	0.05%
ORANGE COUNTY UTILITIES - WATER	13,373.38	0.04%
WIND HARBOR HOA	13,333.33	0.04%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
CENTRAL ENVIRONMENTAL SERVICES	13,300.00	0.04%
SOUTH ORANGE TIRE & VEHICLE CARE	13,299.49	0.04%
TRANSAMERICA LIFE INSURANCE CO	12,924.01	0.04%
CROWNE CONSULTING GROUP	12,750.00	0.04%
LANDSCAPE SUPPLY, INC.	12,747.99	0.04%
SPECIAL PRODUCTS GROUP	12,732.54	0.04%
CLOUD 9 SERVICES, INC.	12,425.00	0.04%
ANAGO FRANCHISING, INC.	12,286.00	0.04%
ORANGE COUNTY SOLID WASTE DEPT	12,278.33	0.04%
EXPERTPAY	12,262.99	0.04%
SURFACE KING, LLC.	12,182.80	0.04%
DONALD RAY BLACK JR	12,060.00	0.04%
SUNBELT RENTALS	12,017.41	0.04%
JOHN B. TEGG III	11,893.86	0.04%
TRAVELERS	11,892.75	0.04%
OCE FINANCIAL SERVICES, INC.	11,847.99	0.04%
ALLAN CHOW	11,789.88	0.04%
US DEPARTMENT OF EDUCATION	11,604.53	0.04%
CONTROL SPECIALISTS COMPANY	11,486.61	0.04%
WABASH VALLEY MANUFACTURING, INC.	11,443.50	0.04%
ORANGE COUNTY UTILITIES - WASTE	11,372.31	0.04%
INTEGRATED BUSINESS GROUP	11,310.80	0.04%
B&H GUN RACK, INC.	11,223.19	0.04%
U.S. SURPLUS SALES	11,140.01	0.04%
APEC, INC.	11,000.00	0.04%
KC CURB, INC.	10,614.43	0.04%
CONWAY LAWN & LANDSCAPE, INC.	10,575.00	0.04%
SOUTH PINE CASTLE MINI-WAREHOUSE, INC.	10,330.00	0.03%
PINE CASTLE WOMAN'S CLUB	10,225.00	0.03%
MINUTEMAN PRESS	10,139.11	0.03%
ALLSTAR ICE OF CENTRAL FLORIDA, INC.	10,000.00	0.03%
EMERGENCY VEHICLE SUPPLY CO., INC.	9,808.98	0.03%
RICHARD RING	9,784.62	0.03%
FLORIDA DEPT. OF COMMUNITY AFFAIRS - CASHIER	9,782.70	0.03%
ALL STAR FENCE AND RAIL	9,421.44	0.03%
FLORIDA BULLET, INC.	9,396.11	0.03%
GREENS ENERGY SERVICES	9,371.93	0.03%
DEPT. OF BUSINESS AND PROFESSIONAL REGULATION	9,350.50	0.03%
HG 2 EMERGENCY LIGHTING LLC.	9,136.00	0.03%
LOUS POLICE DISTRIBUTORS, INC.	9,063.23	0.03%
MARTIN BOWLER COMMERCIAL FLOORING	9,012.42	0.03%
STANDARD & POOR'S	9,000.00	0.03%
PARADIGM SERVICES, LLC	8,939.97	0.03%
TERRACLOUD, INC.	8,905.50	0.03%
LIGHTS N MORE INSTALLTIONS LLC	8,810.98	0.03%
SUPERVISOR OF ELECTIONS	8,746.67	0.03%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
TASER INTERNATIONAL	8,694.01	0.03%
EXCEL ENGINEERING	8,593.21	0.03%
K.R. GARDNER	8,550.00	0.03%
CODY & ASSOCIATES, INC.	8,500.00	0.03%
AIRPORT CHRYSLER DODGE JEEP	8,433.85	0.03%
SEARS SURVEYING COMPANY, INC.	8,385.00	0.03%
PINE CASTLE HARDWARE, INC.	8,284.98	0.03%
K-LYNN COMMUNICATIONS, INC.	8,187.00	0.03%
RED THE UNIFORM TAILOR	8,159.63	0.03%
CAPITAL ONE COMMERCIAL	8,077.51	0.03%
ENFORCEMENT ELECTRONICS SRVC.	8,068.12	0.03%
DRAINFIELD DOCTOR, INC.	8,048.00	0.03%
YOLANDA QUICENO	8,011.42	0.03%
ORANGE COUNTY PROPERTY APPRAISER	8,000.00	0.03%
GLENCO INDUSTRIES INC.	7,890.00	0.03%
BLANEY ENGINEERING	7,800.00	0.03%
TIFFIN METAL PRODUCTS CO	7,780.00	0.03%
RIVERSIDE MANUFACTURING COMPANY	7,760.46	0.03%
ACCESS GRANTED LOCK	7,578.57	0.03%
DUVAL ASPHALT	7,504.00	0.03%
REGIONS BANK	7,500.00	0.03%
TIRES PLUS	7,404.44	0.02%
CITGO SERVICE ST./ DEV. INVESTMENT INC.	7,257.29	0.02%
UNITED STATES TREASURY	7,192.15	0.02%
FAS WINDOWS & DOORS	7,186.13	0.02%
GUARDIAN BADGE & INSIGNIA COMPANY	7,048.88	0.02%
BISHMAN SURVEYING & MAPPING	7,000.00	0.02%
F&M LAW ENFORCEMENT CONSULTANTS, LLC	7,000.00	0.02%
FIRST SOUTHERN BANK	6,850.00	0.02%
EMBROIDERY SOLUTIONS, INC.	6,731.82	0.02%
NATIONAL LEAGUE OF CITIES	6,702.00	0.02%
LAW ENFORCEMENT SUPPLY	6,640.72	0.02%
CREATIVE PRINTING	6,626.23	0.02%
HARVEY READEY	6,614.78	0.02%
UNITED STATES MEDIA TELEVISION	6,600.00	0.02%
U.S. MEDIA TELEVISION, INC.	6,600.00	0.02%
BARRY PORTER	6,500.00	0.02%
BOB'S EXCAVATING	6,500.00	0.02%
FLORIDA LEAGUE OF CITIES	6,415.16	0.02%
MICHAEL A. MAJOR	6,300.00	0.02%
ORANGE COUNTY PROPERTY APPRAIS	6,270.00	0.02%
DATAWORKS PLUS LLC	6,267.00	0.02%
A SUN STATE TREES, INC.	6,175.00	0.02%
OTTO ENVIRONMENTAL SYSTEMS (NC)	6,044.72	0.02%
INSTITUTE OF POLICE TECHNOLOGY AND MANAGEMENT	6,015.00	0.02%
SIGNMAN SEZ	5,945.00	0.02%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
DANA SAFETY SUPPLY	5,864.80	0.02%
GAYLE A. OWENS LAW, P.A.	5,740.00	0.02%
LAKE FOUNTAINS & AERATION, INC	5,688.00	0.02%
TRI - COUNTY LEAGUE OF CITIES	5,600.00	0.02%
MID FLORIDA WELDING, INC.	5,570.00	0.02%
ICMA RETIREMENT CORPORATION	5,500.00	0.02%
DEBEAUBIEN, KNIGHT, SIMMONS,	5,412.62	0.02%
LEGALSHIELD	5,382.60	0.02%
DYNAFIRE, INC.	5,260.00	0.02%
SPORT SURFACES, LLC.	5,214.00	0.02%
MAC GREGOR SMITH	5,211.76	0.02%
PINE CASTLE UNITED METHODIST CHURCH	5,201.92	0.02%
DEAN, RINGERS, MORGAN & LAWTON	5,187.15	0.02%
CENTRAL FL TACTICAL & UNIFORM INC.	5,152.94	0.02%
STATE OF FLORIDA DISBURSEMENT UNIT	5,095.44	0.02%
AAK, INC.	5,080.00	0.02%
CITY OF BELLE ISLE CHARTER SCH	5,077.33	0.02%
ELECTRIC SERVICE GROUP, LLC	5,076.62	0.02%
MACGREGOR SMITH	5,020.76	0.02%
FENCE OUTLET, INC.	4,980.50	0.02%
LUCIA RAMOS	4,863.12	0.02%
CUSHMAN & WAKEFIELD OF GEORIGA, INC.	4,800.00	0.02%
STATE OF FLORIDA	4,644.64	0.02%
BOYLE ENGINEERING CORPORATION	4,638.20	0.02%
KONICA MINOLTA BUSINESS	4,630.26	0.02%
SNOW DAYS	4,600.00	0.02%
CAREHERE, LLC.	4,574.00	0.02%
OFFICE OF THE ATTORNEY GENERAL	4,568.00	0.02%
(BLANK)	4,429.07	0.01%
APPLIED CONCEPTS, INC.	4,425.00	0.01%
SHI INTERNATIONAL CORP.	4,343.00	0.01%
READYREFRESH BY NESTLE	4,301.32	0.01%
ORANGE CTY BOARD COUNTY COMMIS	4,277.28	0.01%
GAC REMODELING	4,200.00	0.01%
FEDERAL EXPRESS	4,182.06	0.01%
BELL RENTALS	4,178.52	0.01%
AVAYA, INC.	4,149.72	0.01%
RILEY & COMPANY, INC.	4,145.00	0.01%
DANCING THREADS EMBROIDERY	4,140.80	0.01%
CAPITAL CREDIT INCORPORATED	4,123.40	0.01%
SAM'S CLUB	4,112.78	0.01%
DRAINAGE SOLUTIONS INC.	4,095.00	0.01%
L-TRON CORPORATION	4,068.00	0.01%
RESEARCH INC.	4,000.00	0.01%
CORNERSTONE CHARTER ACADEMY	4,000.00	0.01%
ALL-RITE FENCE SERVICES, INC.	3,960.00	0.01%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
HARRIS LANDSCAPING SERVICES	3,875.00	0.01%
ALL SECURE CONNECTED SOLUTIONS	3,770.00	0.01%
ACCURIGHT SURVEYS OF ORLANDO	3,725.00	0.01%
CREATIVE FLEET MARKINGS LLC	3,631.00	0.01%
FLORIDA AUTO & TRANSMISSION RE	3,617.65	0.01%
AT&T U-VERSE	3,582.05	0.01%
FLORIDA EMBROIDERED PATCHES AND EMBLEMS, INC.	3,572.00	0.01%
C & C ELECTRIC WORKS, INC.	3,534.00	0.01%
GREENWAY DODGE CHRYSLER JEEP	3,510.46	0.01%
PINE CASTLE LODGE #368	3,440.00	0.01%
HD AMERICAN ROAD LLC	3,439.09	0.01%
KIRBY RENTALS	3,372.65	0.01%
RONNY'S CARPET CLEANING, LLC.	3,250.00	0.01%
KITTELSON & ASSOCIATES, INC.	3,246.50	0.01%
UNIVERSITY OF CENTRAL FLORIDA	3,222.00	0.01%
HARLEY DAVIDSON ORLANDO	3,194.79	0.01%
PINNACLE PEAK HOLDING CORP.	3,155.86	0.01%
WILLIAM L. GIERKE	3,150.00	0.01%
4-IMPRINT	3,137.70	0.01%
XYLEM WATER SOLUTIONS USA, INC	3,132.00	0.01%
CJ'S LAKEFRONT MAINTENANCE	3,120.00	0.01%
EDWARD H. PICCININI	3,106.75	0.01%
ST. JOHNS RIVER WATER	3,100.00	0.01%
OFFICE FURNITURE OUTLET	3,094.00	0.01%
FLORIDA HOSPITAL CENTRA CARE (DBA)	3,054.00	0.01%
MAGNOLIA PRESS	3,052.50	0.01%
MATHIS & SONS SEPTIC, LLC.	3,000.00	0.01%
GETER DONE TREE SERVICE, LLC.	3,000.00	0.01%
CRIMSON TECHNOLOGY PRODUCTS LLC	2,998.00	0.01%
BIRCHMORE GROUP, INC.	2,940.00	0.01%
WEB.COM, INC.	2,907.00	0.01%
PCS MOBILE	2,902.00	0.01%
DEPARMENT OF MANAGEMENT SERVICES	2,897.00	0.01%
PHAZZER ELECTRONICS, INC.	2,887.00	0.01%
DEUTSCHE BANK	2,875.82	0.01%
SUNRAY PAVING & CONSTRUCTION	2,830.50	0.01%
ALBERTO GONZALEZ	2,810.00	0.01%
CARQUEST AUTO PARTS	2,791.30	0.01%
INSTITUTE OF POLICE TECH & MGM	2,780.00	0.01%
NAPA	2,754.11	0.01%
CREATIVE FLOORS, INC.	2,749.74	0.01%
EDMUND BARTLETT, PHD	2,730.00	0.01%
VINCENT S. BALISTRERI SIGNS	2,697.50	0.01%
ZEPHYRHILLS	2,693.87	0.01%
JOHN PEGEL	2,669.11	0.01%
AMERICA'S URGENT CARE OF HUNTERS CREEK	2,652.00	0.01%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
HIGH SPEED SOLUTIONS LLC	2,636.25	0.01%
GFOA - GOVERNMENT FINANCE OFFICERS ASSOCIATION	2,615.00	0.01%
DEPARMENT OF MANAGEMENT SERVIC	2,587.00	0.01%
ORANGE COUNTY BOARD OF COUNTY COMM-WATERSHED	2,558.00	0.01%
PINE CASTLE PIONEER DAYS, INC.	2,550.00	0.01%
PATTERSON WELL DRILLING CO.	2,550.00	0.01%
BOYLE ENGINEERING/AECOM USA, INC.	2,534.96	0.01%
WREN BIRD IRRIGATION	2,531.57	0.01%
RUDEN MCCLOSKEY	2,500.00	0.01%
PENINSULA FORENSIC ENGINEERING	2,500.00	0.01%
CHOICE FIRE EQUIPMENT	2,385.75	0.01%
NEWMAN TRAFFIC SIGNS	2,326.10	0.01%
M & S SIGNS, INC.	2,326.00	0.01%
WINDOW INTERIORS	2,314.76	0.01%
DESIGNLAB, INC.	2,311.50	0.01%
BELINDA BATEMAN	2,307.82	0.01%
ENGINEERING CONSULTING SERVICES, LTD	2,300.00	0.01%
ARIZONA CONSTRUCTION, INC.	2,279.32	0.01%
POINT BLANK BODY ARMOR, INC.	2,270.78	0.01%
MARTEL ELECTRONICS	2,265.85	0.01%
THOMAS JACKSON	2,251.03	0.01%
ANAGO OF ORLANDO	2,216.25	0.01%
THOMAS LUMBER COMPANY	2,203.51	0.01%
FLORIDA LEAGUE OF MAYORS	2,200.00	0.01%
FINNIGAN LAW FIRM	2,196.25	0.01%
STEVEN GILLIS	2,167.34	0.01%
ENVIRONMENTAL RESEARCH & DESIG	2,165.00	0.01%
MOST DEPENDABLE FOUNTAINS	2,125.00	0.01%
PARRAMORE FOUNDRY & MACHINE WORKS	2,121.13	0.01%
CARESPOT OF ORLANDO/HSI URGENT	2,100.00	0.01%
AMERICAN SURVEYING, INC.	2,100.00	0.01%
LIGHTS 'N MORE	2,097.95	0.01%
TAKA ELEVATOR COMPANY	2,049.00	0.01%
DECATUR ELECTRONICS, INC.	2,044.00	0.01%
JPC CONSTRUCTION, INC.	2,034.00	0.01%
LAKE CONWAY SHORES HOA	2,000.00	0.01%
CALLAN LAW FIRM, P.A.	2,000.00	0.01%
ALL FACILITY SOLUTIONS, LLC.	2,000.00	0.01%
PAUL W. WILSON PLUMBING, INC.	1,977.95	0.01%
FLORIDA DEPT. OF ENVIRONMENTAL PROTECTION	1,952.00	0.01%
TONY'S AUTO INC.	1,951.93	0.01%
CENTURY AIR CONDITIONING & HEATING, INC.	1,947.75	0.01%
FCX, LLC	1,928.45	0.01%
FLORIDA POLICE CHIEFS ASSOCIATION	1,925.00	0.01%
PRO-STAFF TERMITE AND PEST	1,906.00	0.01%
PROFESSIONAL TREE CARE AND INJECTION, INC.	1,875.00	0.01%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
HEARTSPOKEN COUNSELING, INC.	1,875.00	0.01%
SOUTHERN FIRE PROTECTION OF ORLANDO, INC.	1,873.00	0.01%
CENTRAL FLORIDA LAWN EQUIPMENT	1,859.96	0.01%
ENVIRO TREE SERVICE LLC	1,850.00	0.01%
SOUTHERN LAWN AND LANDSCAPE INC.	1,835.00	0.01%
EARL K. WOOD	1,825.13	0.01%
DAVIDE GARNER CONSTRUCTION, INC.	1,820.00	0.01%
PINE CASTLE URGENT CARE CENTER PLLC	1,799.00	0.01%
BLESSED TRINITY COUNCIL	1,785.00	0.01%
CENTRAL FLA LAWN EQUIPMENT	1,784.70	0.01%
JADE PRODUCTION GROUP, INC.	1,750.00	0.01%
KARL SHUCK	1,712.14	0.01%
STEVE STRICKLAND	1,712.00	0.01%
NATIONAL POLICE AMMUNITION	1,704.55	0.01%
SHERYL RADFORD	1,696.00	0.01%
TRAFFIC ENGINEERING AND MANAGEMENT LLC	1,693.61	0.01%
DWAYNE BENNETT	1,650.51	0.01%
GOLD NUGGET INC.	1,631.03	0.01%
BUFFALO BODY WORKS, INC.	1,625.00	0.01%
MICHIGAN STREET PUMP & MOTOR	1,608.00	0.01%
MIRIAM SANTIAGO	1,557.08	0.01%
H & M PRINTING, INC.	1,555.50	0.01%
DRUG TESTING USA	1,520.00	0.01%
FLORIDA ELECTRIC MOTOR SERVICE	1,503.00	0.01%
JVC CONSULTING, INC.	1,500.00	0.01%
AGENDAPAL CORPORATION	1,500.00	0.01%
SHRED-IT USA LLC	1,456.85	0.00%
SEMINOLE STATE COLLEGE OF FLORIDA	1,440.00	0.00%
CRP DIVERSIFIED, LLC	1,440.00	0.00%
TRAFFIC LOGIX, INC.	1,432.00	0.00%
GENUINE PARTS CO. - NAPA	1,422.34	0.00%
JESSE JAMES DEMOLITION, INC.	1,420.00	0.00%
STOP TECH, LTD	1,418.25	0.00%
HOMETEAM PEST DEFENSE, INC.	1,407.40	0.00%
MARGARITA CAVEDA - MURPHY	1,398.50	0.00%
SUSAN TEDESCO	1,396.76	0.00%
DELUXE BUSINESS CHECKS	1,392.30	0.00%
FEDEX KINKO'S	1,364.20	0.00%
PLEXUS MARKETING INC.	1,362.65	0.00%
LOVELACE GAS SERVICE, INC.	1,362.08	0.00%
TENNANT SALES AND SERVICE	1,340.29	0.00%
REINHOLD B. MATAY	1,340.00	0.00%
CONSTRUCTION MATERIALS	1,308.23	0.00%
RED BUD SUPPLY, INC.	1,307.50	0.00%
FIYAAD SINGH	1,305.17	0.00%
EDWARD GARY FRAZEE	1,280.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
SOUTHEAST MARINE SALES & SERVICE/DBA MASTER CRAFT OF ORLANDO	1,256.18	0.00%
HOWARD FERTILIZER & CHEMICAL	1,242.63	0.00%
BOBBY LANCE	1,220.79	0.00%
VIRGIL & BROTHERS INC.	1,215.50	0.00%
SHERYL L. BRADLEY	1,200.00	0.00%
BUREAU OF ELEVATOR SAFETY	1,200.00	0.00%
ATLAS ELECTRIC, INC.	1,195.00	0.00%
AMERICAN HIGH-TECH	1,186.75	0.00%
ROBYN WINTERS	1,171.65	0.00%
ABSOLUTE ENVIRO SOLUTIONS	1,170.00	0.00%
G. NEIL	1,158.65	0.00%
GENSET SERVICES, INC.	1,152.50	0.00%
FLORIDA CRIME PREVENTION ASSOCIATION	1,148.00	0.00%
SUPER SERVICE AUTO REPAIR, INC.	1,120.75	0.00%
GOVT FINANCE OFFICERS ASSOC	1,115.00	0.00%
ROGER SEBREE	1,113.00	0.00%
LAKE CONWAY EAST HOA	1,112.50	0.00%
MINUTEMAN ORANGE	1,103.02	0.00%
GRAYROBINSON, P.A.	1,101.40	0.00%
UNIVERSITY OF N. FLORIDA TRAINING & SERVICES	1,100.00	0.00%
PRICE FAMILY ENTERTAINMENT, INC	1,100.00	0.00%
ALLGEO & YERKES ENTERPRISE, INC.	1,095.50	0.00%
PET WASTE ELIMINATOR	1,084.97	0.00%
MASTER HORTICULTURE CONSULTING	1,082.16	0.00%
BOULEVARD TIRE CENTER	1,075.54	0.00%
WILLIAM PARSELL	1,050.00	0.00%
VERMEER SOUTHEAST	1,042.09	0.00%
BROTHERS IN BLUE MARKETING, LLC	1,031.40	0.00%
MUNICIPAL ENERGY CONSULTANTS, LLC	1,014.85	0.00%
FORMDOCS, LLC.	1,011.90	0.00%
MINUTEMAN PRESS ORANGE AVE.	1,011.35	0.00%
PROSCAPE INC	1,000.00	0.00%
ART PELOSO	1,000.00	0.00%
INNERVIEW TECHNOLOGIES	1,000.00	0.00%
CAMP BOGGY CREEK	1,000.00	0.00%
HARRY HEWITT	1,000.00	0.00%
JOHN CALHOUN	995.00	0.00%
MGL PRINTING SOLUTIONS	985.83	0.00%
GRAPHIC IMAGINATION	973.36	0.00%
COREY ELDRIDGE	973.00	0.00%
LARKIN'S FOODS, INC.	970.99	0.00%
ACE WRECKER SERVICE	970.95	0.00%
AGGRESSIVE APPLIANCES	961.95	0.00%
PROFESSIONAL SERVICE INDUSTRIE	950.00	0.00%
NELSON A. ESPINOSA	940.00	0.00%
LYDIA PISANO	939.80	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
LARRY ALLEN	914.33	0.00%
ANGELA HUTSCHENREUTER	902.30	0.00%
FEDERAL SAFETY COMPLIANCE, INC	886.50	0.00%
SERVCO APPLIANCE SALES & SVC.	871.00	0.00%
FORMS & SUPPLIES UNLIMITED INC	861.55	0.00%
GLIDDEN PROFESSIONAL PAINT CENTER	860.83	0.00%
WENDY BISSON	860.00	0.00%
CINTAS FIRE PROTECTION	852.09	0.00%
WILLIAM M. PARSELL	850.00	0.00%
NORMA BUDNICK	850.00	0.00%
SWANK MOTION PICTURES, INC.	850.00	0.00%
J C AUTO ORLANDO INC	831.00	0.00%
INTERNAL REVENUE SERVICE	830.55	0.00%
PLAY TIME TOYS, INC.	828.24	0.00%
SWEeper BROOM SERVICE - WILLIAM R. RIBSBY	820.00	0.00%
TOTAL LAND AND TREE, INC.	800.00	0.00%
ALIREZA F. NOOROLLAHI	800.00	0.00%
FLAG WORLD	793.00	0.00%
INTERSTATE BATTERY SYSTEM OF	790.50	0.00%
METROPLAN ORLANDO	781.00	0.00%
HD AMERICAN ROAD -I-4 ORLANDO HARLEY	767.55	0.00%
WILLIAM M. RIGSBY/ DBA SWEEPER BROOM	765.00	0.00%
GERHARTZ & ASSOCIATES, INC.	750.00	0.00%
ORANGE COUNTY TAX COLLECTOR	749.78	0.00%
SUNSTATE FIRE EQUIPMENT INC.	743.65	0.00%
KATY MCGINNIS	732.87	0.00%
CASPER JOHNSON	724.40	0.00%
CHRISTOPHER T. BRAVO	720.88	0.00%
COLONIAL ALADDIN FLORIST	716.10	0.00%
EMEDCO	714.26	0.00%
TRACEY RICHARDSON	708.96	0.00%
HELMET PRO	707.83	0.00%
LEO'S AUTO CENTER INC.	705.50	0.00%
ADVANTED TRAUMA SPECIALITIES, LLC.	702.00	0.00%
CHRIS SHENEFELT	698.43	0.00%
FGFOA	690.00	0.00%
HRdirect	687.90	0.00%
AAA TROPHIES, INC.	681.39	0.00%
SIGN-A-RAMA SOUTHWEST ORLANDO	667.62	0.00%
DAPP EMBROIDERY INC.	648.00	0.00%
STANLEY DESIR	635.84	0.00%
AMY ALONSO DESIGN STUDIO	635.00	0.00%
RENT-A-JUMPER	625.00	0.00%
PHUONG DANG	625.00	0.00%
MICHAEL A. MILANES	622.50	0.00%
SURVEYING MAPPING AND REPROGRAPHICS	620.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
AERKO INTERNATIONAL/ DP PACKAG	611.40	0.00%
TREN TRENDAFILOV	610.00	0.00%
PIONEER RESEARCH CORP	605.68	0.00%
ORLANDO SENTINEL SUBSCRIPTIONS	604.64	0.00%
APPRAISAL OPTIONS, INC.	600.00	0.00%
CENTRAL FLORIDA FOODWORKS, INC	600.00	0.00%
YOLANDA QUICENO - PETTY CASH	595.02	0.00%
MATTHEW BENDER & COMPANY, INC	595.00	0.00%
JAMES LUCKEY	592.58	0.00%
PROFESIONAL PAVEMENT & PRODUCTS, INC.	592.50	0.00%
GOLDEN RULE CREATIONS	581.50	0.00%
FEDERAL PUBLISHING	577.00	0.00%
EVIDENT, INC	557.25	0.00%
COSTCO MEMBERSHIP	555.00	0.00%
PINECASTLE SOD & EQUIPMENT, INC.	552.50	0.00%
1 STOP SOD & LANDSCAPING INC.	551.26	0.00%
SOUTHEAST MARINE/MASTER CRAFT OF ORLANDO	551.18	0.00%
ANGEL CADIZ	550.00	0.00%
CHRISTOPHER ABUBO	550.00	0.00%
VICTOR PERDIGON	548.49	0.00%
IMPACT POWER TECHNOLOGIES LLC	543.50	0.00%
LAWMEN'S & SHOOTERS SUPPLY INC	541.47	0.00%
PUBLIC STORAGE-MCCOY	530.00	0.00%
B.F. HURLEY MAT COMPANY, INC.	530.00	0.00%
KEVIN N. WILLIAMS	525.00	0.00%
JEREMY MILLIS	525.00	0.00%
DEPARTMENT OF MILITARY AFFIARS	510.00	0.00%
PRACTICAL PRODUCTS GROUP	506.60	0.00%
VICTIM SERVICE CENTER	500.00	0.00%
COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION, INC.	500.00	0.00%
SUPERVISOR OF ELECTIONS ORANGE COUNTY	499.00	0.00%
PROTECTIVE PRODUCTS ENTERPRISES INC.	497.40	0.00%
U-STORE-IT	494.00	0.00%
ST.JOHNS RIVER WATER MGMT DIST	490.00	0.00%
CHIEF RICH RING	485.00	0.00%
PLAYTIME CWE	483.00	0.00%
KATHIE DEFILIPO	482.22	0.00%
ICI PAINTS	471.99	0.00%
EXCEPTIONAL STAFFING, INC.	464.00	0.00%
WALSWORTH PUBLISHING COMPANY	460.00	0.00%
BRENT WARD	450.00	0.00%
COLONIAL FLORIST	450.00	0.00%
JORGE HERRADA	445.00	0.00%
HEALTHY HOME ENVIRONMENTAL SERVICES	430.00	0.00%
UNITED COURIER, LLC	423.00	0.00%
ORLANDO REGIONAL CHAMBER	419.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
A&N SPORTS INC.	410.80	0.00%
CLERK OF COURT	410.00	0.00%
BRICKS 'R US	406.53	0.00%
ROYAL BATTERY DIST, INC.	405.53	0.00%
NATIONAL ASSOC SCHOOL RESOURCE	400.00	0.00%
KATHLEEN MOORE	400.00	0.00%
FASRO	400.00	0.00%
COVANTA ENERGY, LLC.	400.00	0.00%
COMFORT HOUSE, INC.	398.78	0.00%
MASSEY SERVICES, INC.	395.00	0.00%
BERT WRIGHT	395.00	0.00%
FLORIDA IRRIGATION SUPPLY	382.69	0.00%
GRAYBAR	379.31	0.00%
ACTION READY MIX CONCRETE, INC.	375.00	0.00%
PETTY CASH - YOLANDA QUICENO	373.22	0.00%
PAUL JAKOBSEN	370.00	0.00%
FRAMING CREATIONS - MECA CORP	362.99	0.00%
CHRISTOPHER BURNS	356.80	0.00%
ACTS AUDIO, INC.	356.00	0.00%
NATIONAL NOTARY ASSOCIATION	352.84	0.00%
VICKI M. JONES	350.00	0.00%
FLEET SALVAGE SYSTEMS, INC.	350.00	0.00%
ORANGE COUNTY UTILITIES	346.87	0.00%
LIGHT BULBS UNLIMITED/ORANGE B	344.63	0.00%
ADVANCE AUTO PARTS	342.34	0.00%
ASCAP	337.75	0.00%
KNAPHEIDE TRUCK EQUIPMENT SOUTHEAST	336.38	0.00%
U CART IT CONCRETE, LLC.	335.00	0.00%
NC DEPARTMENT OF REVENUE	332.46	0.00%
JENNIFER HUMMEL	330.00	0.00%
THE RUBY GROUP, INC.	325.87	0.00%
RICARDO ZAMORA	325.00	0.00%
INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS	325.00	0.00%
PETER R. LADOCZKY, JR.	321.99	0.00%
BADGER WELDING	320.00	0.00%
BEESONG PRODUCTIONS	320.00	0.00%
MIRIAM RODRIGUEZ	316.45	0.00%
SMART SIGN	314.84	0.00%
TBCI	310.00	0.00%
RODELL'S LANDSCAPING	310.00	0.00%
BRADS BACKFLOW SERVICES, LLC	310.00	0.00%
GALLS	306.97	0.00%
MICA-MARYA WERREN	305.70	0.00%
AMERICAN RED CROSS OF CENTRAL FL	305.00	0.00%
SAM BUTLER	301.14	0.00%
MICA-MARYA WENNER	300.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
PALM GARDENS LANDSCAPING	300.00	0.00%
DIRTY MARTINI PRODUCTIONS, INC	300.00	0.00%
ELISH JONES	300.00	0.00%
BENCHMARK INTERNET GROUP	295.29	0.00%
AMERICAN PLUS INC.	294.93	0.00%
OCE IMAGISTICS, INC.	292.35	0.00%
MARGARITA CAVEDA MURPHY	278.58	0.00%
ORANGE COUNTY COMPTROLLER	278.50	0.00%
ROBERT PICERNE	275.00	0.00%
JOSE M. RODRIGUEZ	275.00	0.00%
ERIC JONES	275.00	0.00%
MARGO CAVEDA-MURPHY	271.38	0.00%
AUTO MACHINE & PARTS CO., INC.	266.96	0.00%
PRO CHEM, INC.	262.11	0.00%
NATL HOMICIDE INVESTIG ASSOC	260.00	0.00%
FL HOMICIDE INVESTIGATORS ASSC	260.00	0.00%
APPROVED ELECTRIC COMPANY OF FL	259.42	0.00%
ORLANDO RUBBER	257.40	0.00%
LIGHT BULBS UNLIMITED/ORANGE BULB INC	254.10	0.00%
CRIME SCENE INC.	251.00	0.00%
INTERNATIONAL CITY/COUNTY MGT.	250.00	0.00%
BETTY OSBORNE	250.00	0.00%
CITY OF EDGEWOOD, FLORIDA	250.00	0.00%
FLORIDA ASSOC. OF CITY CLERKS	250.00	0.00%
NANCY SWANSON	247.63	0.00%
W.W. GRAINGER, INC.	241.75	0.00%
LAUREN BUCKNER	240.00	0.00%
JOHN DOLAN	240.00	0.00%
ELIZABETH ARAGON DUQUE	240.00	0.00%
HARRISON UNIFORMS	236.86	0.00%
SARAH GOODWIN	233.65	0.00%
STACEY RIBEAU	225.00	0.00%
WINTER SPRINGS POLICE DEPART	225.00	0.00%
AQUATIC ECO-SYSTEMS INC.	224.30	0.00%
ORLANDO PARTY RENTALS, LLC.	223.75	0.00%
SUZANNE BULA	217.27	0.00%
CITGO SERVICE - ASHLEY ENTERPRISE.	211.22	0.00%
CLERK OF THE CIRCUIT COURT - DOMESTIC RELATIONS DIVISION	210.12	0.00%
DOJE'S FORENSIC SUPPLIES	207.00	0.00%
JEREMY WEINSIER	203.25	0.00%
CHRISTINA MYHRE	201.95	0.00%
SUNCOAST PBA	200.00	0.00%
VILLAGE RECORDS ALE	200.00	0.00%
KIM SULOUFF	200.00	0.00%
LAPIN SERVICES	200.00	0.00%
ROBERT FRANCIS	200.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
CUSTOM BUILT PC AND REPAIR LLC	200.00	0.00%
CRYSTAL PATTERSON	200.00	0.00%
ALBERTO K. TORRES	200.00	0.00%
FLORIDA DEPARTMENT OF LAW ENFORCEMENT	196.50	0.00%
DAVID SWEENEY	195.00	0.00%
MOWER STATION	187.03	0.00%
ACCEL MOTORSPORTS, INC.	185.00	0.00%
PATRICK BRYANT	180.00	0.00%
BATTERIES PLUS	176.48	0.00%
RONALD HULBERT	175.00	0.00%
TECHNOLOGY SOLUTIONS GROUP	170.00	0.00%
PINECASTLE EQUIPMENT	168.70	0.00%
AMAZON HOSE & RUBBER COMPANY	167.24	0.00%
OAKRIDGE GUN RANGE	164.84	0.00%
ORANGE COUNTY CLERK OF COURTS	161.00	0.00%
POP-A-LOCK OF ORLANDO	160.00	0.00%
NILA RUBEL	160.00	0.00%
SOCIETY FOR HUMAN	160.00	0.00%
DANCING PIGS DELI	160.00	0.00%
POPS AUTO CARE, LLC	151.75	0.00%
WELLS FARGO BANKS	150.91	0.00%
SOUTH ORANGE CHAMBER OF COMMERCE	150.00	0.00%
CERTIFIED BACKFLOW TESTING	150.00	0.00%
INT'L ASSOC FINANCIAL CRIMES	150.00	0.00%
FLORIDA DEPARTMENT OF STATE	150.00	0.00%
FLORIDA HIGH SCHOOL ATHLETIC ASSOC.	150.00	0.00%
ANN M. ZUEHLKE	150.00	0.00%
GOTCHA GRAPHICS, INC.	150.00	0.00%
FISH ON FIRE	148.00	0.00%
YAHOO! CUSTODIAN OF RECORDS	140.91	0.00%
SOUTHERN SAFETY & SUPPLY	139.90	0.00%
STATE OF FLORIDA, DEPT OF MANAGEMENT	135.00	0.00%
A1 JANITORIAL SUPPLY	134.61	0.00%
AMY SCHREIDER	125.00	0.00%
COMMISSION FOR FLORIDA LAW ENFORCEMENT ASSOC	125.00	0.00%
COMMERCIAL MAINTENANCE CHEMICAL CORP	121.24	0.00%
INT'L ASSOCIATION OF CHIEFS OF POLICE	120.00	0.00%
CBJTC BILLETING OFFICE	120.00	0.00%
CENTRAL FLORIDA CRIME PREVENTION ASSOC	120.00	0.00%
DEL-AIR HEATING, AIR CONDITIONING	110.00	0.00%
PETTY CASH - MIRIAM RODRIGUEZ	105.01	0.00%
MERCURY PLUMBING	105.00	0.00%
ALLIED ELECTRONICS	101.04	0.00%
THOMAS CROWLEY	100.00	0.00%
THE DEPARTMENT OF STATE	100.00	0.00%
SUMMIT ELECTRIC SUPPLY	100.00	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
LAURA HOUSTON	100.00	0.00%
SOUTH ORLANDO CHAMBER OF COMMERCE	100.00	0.00%
SUSAN DEVORE	100.00	0.00%
FL DEPT OF STATE	100.00	0.00%
GARY A. BATTESTELLA	100.00	0.00%
GINGER RUTIGER	100.00	0.00%
FLORIDA PRESSURE WASHING EQUIPMENT AND SUPPLIES	93.98	0.00%
CROWN TROPHY	89.50	0.00%
DAC TECHNOLOGIES	88.39	0.00%
DEPARTMENT OF MOTOR VEHICLES	85.60	0.00%
CENTRAL FL. POWER EQUIPMENT	83.50	0.00%
CENTRAL FLORIDA RED CROSS	80.00	0.00%
ONE BEAT CPR LEARNING CENTER	77.20	0.00%
MOMMA MOTHERBOARD, INC.	75.00	0.00%
CREATIVE COLORS INTERNATIONAL	75.00	0.00%
FL ASSOC OF CODE ENFORCEMENT	70.00	0.00%
L & J AWNINGS & SHADE STRUCTURES, INC.	62.94	0.00%
CENTRAL FLORIDA CODE ENFORMCENT ASSOCIATION	60.00	0.00%
APRODESIGNS	60.00	0.00%
AMBROSE THE PRINTER	59.12	0.00%
ERIC SPAULDING	57.25	0.00%
CHARLES SCOTT	57.25	0.00%
EQUIPTec CORPORATION	55.00	0.00%
DEBORAH COLE	53.28	0.00%
LIZARY SIMONS	50.00	0.00%
RONALD PINTA	50.00	0.00%
PAUL E. POPE	50.00	0.00%
CHRISTIAN SERVICE CENTER	50.00	0.00%
FLORIDA POLICE ACCREDITATION COALITION, INC.	50.00	0.00%
FLORIDA AUTO THEFT INTELLIGENCE UNIT	50.00	0.00%
EARL SWANSON	50.00	0.00%
AUTO DATA DIRECT INC.	50.00	0.00%
DATSON FENCE, INC.	48.76	0.00%
IT'S YOUR SIGN	48.00	0.00%
KULLY SUPPLY	47.63	0.00%
FRATERNAL ORDER OF POLICE-LODGE 93	46.90	0.00%
L&M AUTOMOTIVE, INC.	46.35	0.00%
IRON MOUNTAIN	40.88	0.00%
TRENDafil TRENDafilOV	40.65	0.00%
CENTRAL FLORIDA CHAPTER, FGFOA	40.00	0.00%
CENTRAL FL CRIMINAL JUSTICE ASSOC	40.00	0.00%
KIPLINGER TAX LETTER	38.00	0.00%
PEMBROOKE OCCUPATIONAL HEALTH	38.00	0.00%
SIDNEY A. ROMAN	30.00	0.00%
CANON SOLUTIONS AMERICA	29.68	0.00%
WALTERS CONSTRUCTION CORP	29.55	0.00%

APPENDIX A

DISBURSEMENTS TO VENDORS - FY 2009 to FY 2016

VENDOR_NAME	TOTAL AMOUNT	% OF TOTAL
PAUL LANCE - A&W	25.00	0.00%
MARSHA BOZEMAN	25.00	0.00%
DATSON FENCE	25.00	0.00%
SPECIALTY FILTER, INC.	22.50	0.00%
UNITED TROPHY	20.50	0.00%
FASTENAL COMPANY	15.08	0.00%
MARYANNE MORSE, CLERK OF COURT	9.00	0.00%
THRAILKILL BIKE AND MOWER	8.23	0.00%
KIWANIS CLUB OF CENTRAL ORLANDO	(125.00)	0.00%
ORANGE COUNTY BUILDING DEPARTMENT	(1,441.00)	0.00%
Grand Total	\$ 29,906,093.70	100.00%

APPENDIX B**NON-PAYROLL DISBURSEMENTS TO EMPLOYEES - FY 2009 to FY 2016**

VENDOR NAME	NO OF TRANSACTIONS	TOTAL AMOUNT
KEITH SEVERNS	13	\$ 41,971.56
RICHARD RING	6	10,269.62
YOLANDA QUICENO	176	8,011.42
THOMAS JACKSON	16	2,299.53
WILLIAM PARSELL	13	1,900.00
DWAYNE BENNETT	6	1,650.51
REINHOLD B. MATAY	5	1,340.00
ROBYN WINTERS	10	1,171.65
NELSON A. ESPINOSA	8	940.00
ANGELA HUTSCHENREUTER	5	902.30
TRACEY RICHARDSON	6	708.96
TREDAFIL TREDAFILOV	5	650.65
STANLEY DESIR	1	635.84
JAMES LUCKEY	4	592.58
JEREMY MILLIS	2	525.00
JORGE HERRADA	2	445.00
KEVIN CARTER	4	425.00
CHRISTOPHER BURNS	2	356.80
VICKI M. JONES	1	350.00
MARGARITA CAVEDA MURPHY	4	278.58
ROBERT PICERNE	2	275.00
ERIC JONES	2	275.00
NANCY SWANSON	4	247.63
CHRISTINA MYHRE	2	201.95
ROBERT FRANCIS	1	200.00
ALBERTO K. TORRES	1	200.00
RONALD HULBERT	1	175.00
LAURA HOUSTON	1	100.00
LIZARY SIMONS	1	50.00
EARL SWANSON	1	50.00
Grand Total	305	\$ 77,199.58