



# Memorandum

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To: The Honorable Mari Tere Rojas, Chair  
and Members, Miami-Dade County School Board

Dr. Jose L. Dotres, Superintendent  
Miami-Dade County Public Schools (M-DCPS)

From: Felix Jimenez, Inspector General 

Date: May 15, 2025

Subject: OIG Final Report – Review of Purchasing Procedures and P-card Expenditures for Current and Former School Board Members for the Period of July 1, 2018 to December 31, 2023; Ref: IG24-0001-SA

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Attached please find the above-captioned final report issued by the M-DCPS Office of the Inspector General (OIG). This review was predicated by the Office of the School Board Members (Board) Agenda Item H-2 (Good Cause – Revised 2), which was approved by the Board on January 17, 2024, following the arrest of a former School Board Member charged with Organized Scheme to Defraud and Grand Theft of over \$100,000 of District funds using the District's P-card and Travel card. Agenda Item H-2, proffered by the School Board Chair and unanimously approved by the Board, reiterated Florida State Statutes and School Board policies regarding standards of ethical conduct and existing Board policies concerning the expenditure of funds and travel reimbursement procedures. The agenda item further directed the Superintendent and the Chief Auditor to support the OIG in conducting a review of P-card and Travel card expenses for the Office of School Board Members, including former and present Board Members.

The OIG, with the financial support of the School Board, engaged Verdeja & Alvarez, LLP (VA), to conduct a review of P-cards and Travel cards issued to School Board Members for the period July 1, 2018 – December 31, 2023. The attached final report includes overall observations and recommendations from the external auditors pertaining to eight current School Board Members and seven former School Board Members, covering the period of review. Each Board Member received an initial and revised draft report containing testing results for their P-card and Travel card purchases. The Superintendent's Office was also provided with the revised draft report. The final report also contains the summary results of all the tested data, as well as the Excel spreadsheets containing testing results for each Board Member. Each Board Member was given an opportunity to provide a written response, which is included in its entirety in the final report. Not all recipients

provided a response. Despite the report's length, readers are encouraged to review the Board Members' responses as they offer crucial insights and perspectives that provide valuable context to the report.

We caution that no comparison should be made between the exceptions noted in this review with the findings in the criminal complaint filed against the former board member.

During this review, the Board Members' and the Administration's hard work and dedication to the students and this community was abundantly clear. We saw an overwhelming commitment to effect changes to the P-card program to modernize and improve the process, many of which have already been implemented. We are also encouraged by the Administration's concurrence with all the recommendations in this report.

In conclusion, I want to express my gratitude to the VA team for their hard work and professionalism. I also want to thank the current and former Board Members and the Superintendent for their cooperation and the courtesies extended to the staff of the OIG and VA during this engagement.

#### Attachment

cc: Jon Goodman, Chief Auditor, Office of Management & Compliance Audits  
Walter Harvey, General Counsel, Office of General Counsel  
Jose Bueno, Chief of Staff, Office of the Superintendent, M-DCPS  
Ron Y. Steiger, Chief Financial Officer, M-DCPS Financial Services  
Eric Ojeda, Administrative Director, Accounts Payable/P-card Department  
Manuel Alvarez, Partner, Verdeja & Alvarez, LLP  
Michael Vildosola, Manager, Verdeja & Alvarez, LLP

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF THE INSPECTOR GENERAL**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

**Purchasing Card and Travel Card (P-card) Agreed-Upon Procedures**

**Scope Period: July 1, 2018 – December 31, 2023**

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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED- UPON PROCEDURES**

Members of the School Board of Miami-Dade County, Florida

Dr. Jose L. Dotres, Superintendent of Schools

Mr. Felix Jimenez, Inspector General, Miami-Dade County Public Schools Office of the Inspector General

We have performed the procedures enumerated below with respect to the Miami-Dade County Public School ("M-DCPS", "District") Board Members' compliance with policies and procedures regarding the use of the Purchasing card and Travel cards ("P-card") for the period from July 1, 2018 through December 31, 2023. The procedures were based on the Work Orders provided by the Office of the Inspector General for Miami-Dade County Public Schools ("OIG"). The District's School Board Members as card holders are responsible for compliance with those requirements.

The OIG has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to review actual expenditures and test against the Board's Purchasing Policy 6320, the P-card Manual, and any other Board policies and criteria, as appropriate, to assess compliance with those policies and determine the appropriateness of the expenditure. The District is the third party beneficiary of the report. Although the District did not agree to these procedures, they are aware of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

It is important to note that we were instructed to test compliance with policies and procedures with respect to P-cards use. We were not provided with a materiality threshold, nor were we asked to use our judgment with respect to the reasonableness of an expenditure, if and when policies and procedures were not followed. Accordingly, if policies and procedures were not followed with respect to a purchase, an Exception was noted in our Report, irrespective of amount or the reasonableness of the expenditure.

The procedures performed per the Work Orders were as follows:

1. Conducted preliminary review of OIG provided records, including but not limited to School Board Policies, P-card Manual and Forms, and P-card Transactional records.
2. Met with OIG personnel for preliminary overview of the review, task order and preliminary records.
3. Conducted initial interviews/meetings with M-DCPS personnel from Accounts Payable Department and the Payroll Department to obtain an overview of the P-card issuance, training, reconciliation review, and journal voucher processes.
4. Reviewed OIG-provided records for upcoming interviews/meetings with School Board Members and staff.
5. Conducted interviews/meetings with each current and former school board member or representatives to obtain an overview of P-card usage, the monthly reconciliation process, and the custody and location of P-card monthly reconciliations and supporting documentation.
6. Gathered P-card reconciliation records and conducted a preliminary review to determine if transactional receipts are included and maintained as part of the supporting documentation.
7. Developed testing criteria based on applicable Board policies and common practices. Provided to OIG for review and approval.
8. Conducted review of all Board Members' P-card transactions against previously determined testing criteria.
9. Followed-up with each Board Member, if necessary, on incomplete or unsupported records.
10. Followed-up meeting with M-DCPS Accounts Payable Department personnel for clarification on allowable and unallowable transactions.
11. Developed draft report to the OIG for review. The draft report should include sub-reports/sub-sections with review results for each Board Member.
12. Presented draft report to OIG for discussion and review.
13. Conduct exit conferences with each Board Members on the result of their P-cards review.
14. Met with the OIG on comments from exit conferences and potential changes and additions to the draft report.
15. Attended meeting with M-DCPS Controller on oversight responsibilities relating to the Accounts Payable Department's P-Cards administration.
16. Prepared a revised final draft report for a second dissemination to each Board Member.
17. Compiled Board Members' responses and included in the final report package to the OIG.
18. Attend and present final report package to the School Board.

We were engaged by the Miami-Dade County Public Schools Office of the Inspector General to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the

expression of an opinion or conclusion, respectively, on Miami-Dade County Public Schools P-card and Travel card review. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and the Miami-Dade County Public Schools Office of the Inspector General and is not intended to be and should not be used by anyone other than those specified parties.

*Verdeja - Alvarez, LLP*

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
May 15, 2025

## **General Information**

### **The School Board of Miami-Dade County, Florida**

District 1 - Dr. Steve Gallon III

District 2 - Dr. Dorothy Bendross-Mindingall

District 3 - Ms. Lucia Baez-Geller, Dr. Martin Karp

District 4 - Mr. Roberto J. Alonso, Ms. Perla Tabares Hantman

District 5 - Mr. Danny Espino, Ms. Christine Fraga, Ms. Susie Castillo

District 6 - Ms. Mari Tere Rojas

District 7 - Ms. Mary Blanco, Ms. Lubby Navarro

District 8 - Ms. Monica Colucci, Dr. Marta Perez

District 9 - Ms. Luisa Santos, Dr. Larry Feldman

### **Miami-Dade County Public Schools**

Dr. Jose L. Dotres - Superintendent of Schools

Jose Bueno - Chief of Staff

Ron Steiger - Chief Financial Officer

Eric Ojeda - Administrative Director, Accounts Payable Department

### **Miami-Dade County Public School Office of the Inspector General**

Felix Jimenez - Inspector General

Patra Liu - Deputy Inspector General and General Counsel

Arleen Stanek - Audit Supervisor

Jose Gonzalez - Supervisor Special Agent

### **Examiners to this report**

Octavio Verdeja, CPA - Partner

Manny Alvarez, CPA - Partner

Michael Vildosola, CPA - Audit Manager

Stuart Briggie - Audit Supervisor

Cesar Onate - Advanced Audit Staff

## **EXECUTIVE SUMMARY**

The purpose of the engagement was to review purchasing card ("P-card")<sup>1</sup> and travel card expenditures for the period of July 1, 2018 to December 31, 2023<sup>2</sup>, and to review the purchases against the Board's Purchasing Policy 6320, the P-card Manual, and any other Board policies and criteria, as appropriate, and to assess compliance with those policies and determine the appropriateness of the expenditures. The review indicated several deficiencies in areas including implementation of internal control, periodic personnel and School Board Member training, timely reconciliation and review processes, records retention and the propriety of P-card expenditures. Additionally, the review noted deficiencies within the Purchasing Card Program Policies and Procedures Manual.

The total population reviewed consisted of P-card transactions made by fifteen School Board Members from July 1, 2018 to December 31, 2023. For the nine School Districts, three Districts had only one School Board Member in office for the entire review period; five Districts had two School Board Members during the review period; and one District had three School Board Members holding the office during the review period.<sup>2</sup> The total population reviewed included 2,193 transactions totaling \$377,744 of P-card and Travel card expenditures for the period of July 1, 2018 to December 31, 2023. As noted above, the review found several instances of noncompliance with the established procedures, including inadequate documentation to support charges of the P-cards. These instances were recorded as "exceptions" throughout this report. There are eight different categories of exceptions that describe non-compliant conditions or discrepancies with M-DCPS Board Policies and the Purchasing Card Program Policies and Procedures Manual. Additionally, a review of every transaction did not occur, due to a lack of support provided by the School Board Members and their staffs. Of the 2,193 transactions that occurred during the period under review, 911 transactions had no supporting documentation, resulting in 1,282 transactions available for review. Of these 1,282 transactions available for review, 844 transactions had at least one exception, totaling \$165,118.

The majority of exceptions were due to departures from procedural related policies. However, the review also resulted in exceptions related to expenditures made on items deemed unallowable. There were 97 transactions in which expenditures occurred for an unallowable purpose. These 97 unallowable transactions totaled \$18,823. Additionally, there were 75 transactions in which M-DCPS staff were unable to determine whether the expenditure was for an allowable purchase. The dollar value of these transactions total \$29,417. The review also noted 121 transactions with

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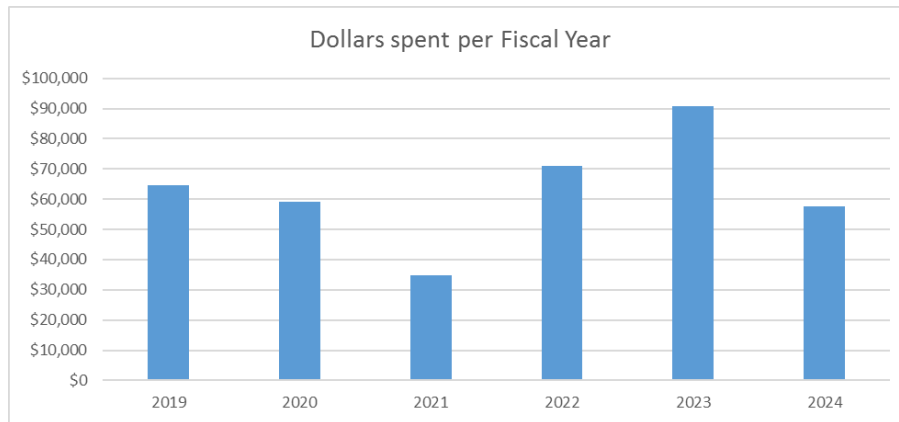
<sup>1</sup> Purchasing cards and Travel cards will be collectively referred to as "P-cards"

<sup>2</sup> Former District 7 Board Member Lubby Navarro's P-card transaction data was intentionally excluded for review. For more information, refer to OIG report IG-23-0001-SI.

## PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW EXECUTIVE SUMMARY

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exceptions regarding the improper payment of sales tax. The payment of sales tax resulted in an additional \$1,096 of unallowable expenditures.



*Table 1- Total dollar amount spent per fiscal year. Note that FY 2024 data only contains a half year of activity.<sup>2</sup>*

Based on observations made during the review of the P-cards, recommendations were made surrounding the internal controls related to the P-cards. Our summary of exceptions start on page 23. Furthermore, our observations and recommendations can be found on page 110.

## **GLOSSARY OF TERMS**

The following is a glossary of terminology as is used in the report.

- **Allowable** - Purchases that comply with the M-DCPS Purchasing Card Program Policies and Procedures Manual.
- **Challengeable** - All purchases other than those deemed allowable purchases.
- **Exception** - Any instances of non-compliance and discrepancy with the M-DCPS Purchasing Card Program Policies and Procedures Manual.
- **Fiscal Year** – The twelve-month accounting period of July 1st through June 30th.
- **Level 3** – The most detailed data level provided by financial institutions to the M-DCPS Accounts Payable/P-card Department. Level 3 is an industry term for a type of reporting for financial institutions that provides the most detailed data level beyond the vendor name, transaction amount, and date that are provided by the monthly bank statements. Level 3 data include such information as the merchant description, freight amount, destination postal code, item product code, etc.
- **Monthly Reconciliation Worksheet** - Refers to Form 5828 (FM – 5828) from the M-DCPS Purchasing Card Program.
- **Observation** – An observation refers to a specific insight or piece of information derived from a review of the transactions and or processes.<sup>3</sup>
- **P-cards** – Collectively refers to both the M-DCPS Purchasing Card and Travel Card.
- **Purchase Authorization Form** - Refers to Form 5707 (FM – 5707) from the M-DCPS Purchasing Card Program.
- **Purchasing Card** – The purchasing card (with JP Morgan Chase) issued by M-DCPS to all School Board Members intended to be used for non-travel expenditures.
- **Review** - Review as defined in this report is subject to the procedures detailed in the objectives and scope section of this report.
- **Supporting Documents** – Supporting documentation includes purchase orders, invoices, receipts, packing slips, etc.
- **Travel Card** - The purchasing card (with JP Morgan Chase) issued by M-DCPS to all School Board Members intended for District related travel expenditures.
- **Unallowable** - Types of purchases not allowed utilizing the P-card, as defined herein the Criteria and Methodology of the Review section.<sup>4</sup>
- **Undeterminable** - Purchases for which the supporting documentation provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable/P-card Department.
- **Without Support** - Purchases for which no supporting documentation was provided by the respective School Board Member or their staff.

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<sup>3</sup> Refer to Observations and Recommendations section of this report for further information.

<sup>4</sup> Refer to the Criteria and Methodology of the Review section of this report for explanation of the classifications of certain unallowable expenditures.

## **OBJECTIVES AND SCOPE**

Verdeja & Alvarez, LLP ("VA") administered the review of P-card expenditures for the Board Members of Districts 1 through District 9 for the scope period of July 1, 2018 to December 31, 2023.<sup>2</sup> The review examined actual expenditures for compliance with the Board's Purchasing Policy 6320, P-card Policy 6424, Expenditure Policy 6480, Travel and Per diem Policy 6550, the P-card Manual, and any other Board policies and criteria, as appropriate. This engagement was performed under the supervision and instruction of the Office of the Inspector General for Miami-Dade County Public Schools.

The following procedures were performed:

- Conducted preliminary review of OIG-provided records, including but not limited to School Board Policies, P-card Manual and Forms, and P-card Transactional records.
- Met with OIG personnel for preliminary overview of the review, task order and preliminary records.
- Conducted initial interviews/meetings with M-DCPS personnel from Accounts Payable Department and the Payroll Department to obtain an overview of the P-card issuance, training, reconciliation review, and journal voucher processes.
- Reviewed OIG-provided records for upcoming interviews/meetings with School Board Members and staff.
- Conducted interviews/meetings with each current and former school board member or representatives to obtain an overview of P-card usage, the monthly reconciliation process, and the custody and location of P-card monthly reconciliations and supporting documentation.
- Gathered P-card reconciliation records and conduct preliminary review to determine if transactional receipts are included and maintained as part of the supporting documentation.
- Developed testing criteria based on applicable Board policies and common practices. Provided testing criteria to OIG for review and approval.
- Conducted review of all School Board Members' P-card transactions against previously determined testing criteria.
- Followed-up with each School Board Member, if necessary, on incomplete or unsupported records.
- Followed-up with M-DCPS Accounts Payable Department personnel for clarification on allowable and unallowable transactions.
- Developed a draft report to the OIG for review. The draft report will include sub-reports/sub-sections with review results for each Board Member.
- Presented draft report to OIG for discussion and review.
- Conducted exit conferences with each School Board Members on the result of their P-cards review.

**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW**  
**OBJECTIVES AND SCOPE**

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- Attended meeting with M-DCPS Controller on oversight responsibilities relating to the Accounts Payable Department's P-Cards administration.
- Prepared a revised final draft report for a second dissemination to each Board Member.
- Compiled School Board Members' responses and included in the final report package to the OIG.
- Attend and present final report package to the School Board.

## **BACKGROUND**

The Miami-Dade County Public Schools' ("M-DCPS", or "District") established its Purchasing Card Program in 1997, with the goal of the program intending to reduce the number of costly transactions processed by the Procurement Management Services and Accounts Payable Departments, while providing work locations with the flexibility to obtain authorized goods, services and instructional materials in support of day to day operations. P-cards are provided to District employees to procure small dollar purchases efficiently, streamline the acquisition process for authorized goods and services, and to lower overall transaction costs.

The P-card is the property of the District. Accordingly, all purchases should be for District related purchases. Cardholders are responsible for ensuring compliance with all purchases pertaining to the procurement and receipt of goods and services as outlined in the Purchasing Card Program Policies and Procedures Manual. The Travel card is subject to these same policies and procedures. As noted in the policy, properly securing the P-card is the responsibility of the cardholder. In addition, it is also the responsibility of the cardholder to ensure they fully understand and follow every aspect of this policy when making and authorizing purchases on their P-card.

### Preliminary Meeting – Accounts Payable Department

On April 2, 2024, VA and the OIG met with the following members of the Accounts Payable team at the Miami-Dade School Board Administration Building to discuss the policies and procedures surrounding the utilization of P-cards and Travel cards issued by M-DCPS:

- Eric Ojeda – Administrative Director - Accounts Payable/P-card Department
- Gerome Battle – Staff Specialist/Purchasing Card
- Shawna Cleveland – Coordinator/Purchasing Card

The following members of the Miami-Dade County Public Schools were also in attendance:

- Jose Bueno – Chief of Staff
- Ron Steiger – Chief Financial Officer

The following members of the Miami-Dade County Office of Inspector General attended:

- Patra Liu – Deputy Inspector General and General Counsel
- Arleen Stanek – Audit Supervisor

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW BACKGROUND**

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The following members of Verdeja and Alvarez, LLP attended:

- Michael Vildosola – Audit Manager
- Stuart Briggie – Audit Supervisor
- Cesar Onate – Advanced Audit Staff

The meeting discussed the following topics related to the P-card and travel cards:

- The Accounts Payable Department's administrative responsibilities concerning the District's purchase card and travel card program.
- Process for obtaining the P-cards including the application process, the timing of issuance of P-cards, cancellation of cards, expiring cards, lost or stolen cards process, securing and maintaining the P-cards and the administering of P-cards.
- Discussion of purchasing guidelines including School Board Policy 6320 – Purchasing, School Board Policy 6424 – Purchasing Cards and School Board Policy 6480 – Expenditures.
- Staff assigned to the purchasing card program.
- Although a specific travel card is provided to the School Board Members, there is little difference in the administration of the Travel card and the P-card from the Accounts Payable Department's viewpoint.
- Access to online bank statements.
- Purchasing limits per single transaction, number of transactions charged in one day, total amount charged in one day and total amount charged in one month, as well as, the system controls in place on the P-cards.
- Allowable and Unallowable expenditures utilizing the P-cards.
- Training policy for School Board Members, Chiefs of Staff and Administrative Assistants.
- Monthly Reconciliation process including accessing online banking statements, preparation, review and approval of reconciliation forms, and submission to the Accounts Payable Department.
- Preparation of the Level 3 analysis.

### [Preliminary Meeting – M-DCPS Office of the General Counsel](#)

On May 23, 2024, VA and the OIG met with the following members of the M-DCPS Office of General Counsel at the Miami-Dade School Board Administration Building to discuss the training process and records retention policies for the P-cards and Travel cards issued by M-DCPS:

- Walter J. Harvey – General Counsel
- Jordan A. Madrigal – Associate General Counsel

The following member of the Miami-Dade County Office of Inspector General attended:

- Arleen Stanek – Audit Supervisor

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW BACKGROUND**

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The following members of Verdeja and Alvarez, LLP attended:

- Michael Vildosola – Audit Manager
- Stuart Briggie – Audit Supervisor

In the meeting, the following topics related to the P-cards were discussed:

- The transition process of records from predecessor School Board Members.
- Process for obtaining the P-cards, including the training policy for School Board Members, access to annual trainings, and the recording of trainings.
- Training policy for School Board Members, Chiefs of Staff and Administrative Assistants.
- Availability of trainings offered to School Board Members and their staffs.
- Onboard training that School Board Members receive upon assuming office.
- Responsibilities of employees for M-DCPS School Board to preserve all records associated with purchases authorized using P-cards.
- Training programs are updated on an annual basis.
- The policy for Records Retentions.

### Meeting – M-DCPS Controller, VA and the OIG

On February 28, 2025, VA and the OIG met with Daisy Naya, the Controller for Miami-Dade County Public Schools, to discuss her responsibilities related to the P-card purchasing, reconciling and reviewing process. Per discussion with the Controller, she is responsible for the oversight of the Accounts Payable Department, the Payroll Department and the Accounting Department. The Controller reports directly to the Chief Financial Officer.

Per inquiry, the Controller is not involved in the day to day operation of the P-card processes for the School Board Members. Furthermore, the Controller has limited interaction with actual transactions and will only be involved in the review of certain transactions if they were specifically brought to her attention.

The Controller is involved with the review of the worksites under her supervision, including the Accounts Payable Department, the Payroll Department and the Accounting Department. Additionally, the Controller reviews the P-card manual once completed by the Accounts Payable Department.

**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW  
SCHEDULE OF M-DCPS SCHOOL BOARD MEMBERS**

**SCHEDULE OF M-DCPS SCHOOL BOARD MEMBERS**

The table below lists the M-DCPS School Board Members who served during the review period from July 1, 2018, through December 31, 2023, along with their total periods of service.

*Table 2*

<i>July 1, 2018 to December 31, 2023*</i>	<i>Current Board Members*</i>	<i>Former School Board Members</i>
<ul style="list-style-type: none"> <li>District 1: Dr. Steve Gallon III</li> <li>District 2: Dr. Dorothy Bendross-Mindingall</li> <li>District 6: Ms. Mari Tere Rojas</li> </ul>	<ul style="list-style-type: none"> <li>District 3: Ms. Lucia Baez-Geller (<i>to November 2024</i>)</li> <li>District 4: Mr. Roberto J. Alonso</li> <li>District 5: Mr. Danny Espino</li> <li>District 7: Ms. Mary Blanco</li> <li>District 8: Ms. Monica Colucci</li> <li>District 9: Ms. Luisa Santos</li> </ul>	<ul style="list-style-type: none"> <li>District 3: Dr. Martin Karp (<i>records obtained from Records Retention</i>)</li> <li>District 4: Ms. Perla Tabares Hantman (<i>no records provided</i>)</li> <li>District 5: Ms. Christine Fraga (<i>records obtained from School Board Member</i>)</li> <li>District 5: Ms. Susie Castillo*</li> <li>District 7: Ms. Lubby Navarro (<i>excluded from review due to separate OIG investigation</i>)</li> <li>District 8: Dr. Marta Perez*</li> <li>District 9: Dr. Larry Feldman (<i>records obtained from Attorney</i>)</li> </ul>
<i>*Records were provided by School Board Members.</i>	<i>*Records were provided by School Board Members.</i>	<i>*Limited records beyond the required monthly submissions were provided to Accounts Payable by the School Board Member's office.</i>

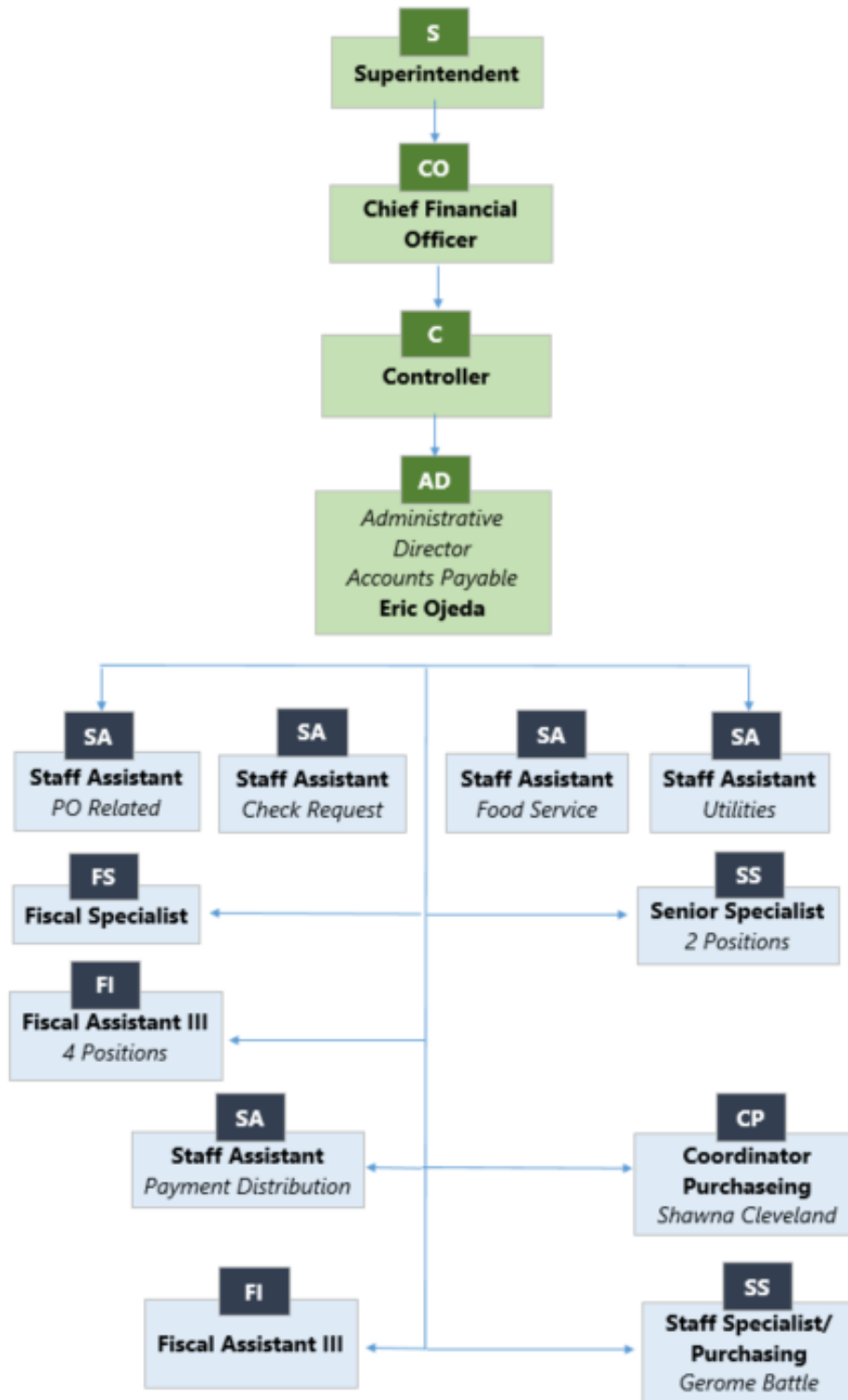
**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW  
SCHEDULE OF M-DCPS SCHOOL BOARD MEMBERS**

Schedule of M-DCPS School Board Members (Continued)

Table 3

District	Location Code	Location Address	Period Served	FY 2023-2024 (Present)	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019
				July 1, 2023 - Dec 31, 2023	Jul 1, 2022 - Jun 30, 2023	Jul 1, 2021 - Jun 30, 2022	Jul 1, 2020 - Jun 30, 2021	Jul 1, 2019 - Jun 30, 2020	Jul 1, 2018 - Jun 30, 2019
District 1	1945100	1450 NE 2ND AVE STE 700	November 2016 to Present			Dr. Steve Gallon III			
District 2	1945200	1450 NE 2ND AVE RM 700	November 2010 to Present			Dr. Dorothy Bendross-Mindingall			
District 3	1945300	1450 NE 2ND AVE, ROOM 700	November 2020 to Present		Ms. Lucia Baez-Geller				
			January 2004 to November 2020				Dr. Martin Karp		
District 4	1945400	1450 NE 2ND AVE SUITE 700	November 2022 to Present	Mr. Roberto J Alonso					
			November 1996 to November 2022			Ms. Perla Tabares Hantman			
District 5	1945500	1450 NE 2ND AVE SUITE 700	November 2022 to Present	Mr. Danny Espino					
			November 2020 to November 2022			Ms. Christine Fraga			
			November 2012 to November 2020				Ms. Susie Castillo		
District 6	1945600	1450 NE 2ND AVE STE 700	November 2016 to Present			Ms. Mari Tere Rojas			
District 7	1945700	1450 NE 2ND AVE STE 700	January 2023 to Present	Ms. Mary Blanco					
			February 2015 to December 2022			Ms. Lubby Navarro			
District 8	1945800	1450 NE 2ND AVE SUITE 700	November 2022 to Present	Ms. Monica Colucci					
			November 1998 to November 2022			Dr. Marta Perez			
District 9	1945900	1450 NE 2ND AVE ROOM 700	November 2020 to Present		Ms. Luisa Santos				
			November 2008 to November 2020				Dr. Larry Feldman		

## ORGANIZATIONAL CHART



## **SUMMARY OF PURCHASING CARD POLICIES & PROCEDURES**

### Purchasing Card Guidelines

P-card responsibilities have been assigned to the Accounts Payable Department since July 2010. The Accounts Payable Department has custody of the applications for issuance of the P-cards, requests for credit limit increases, and authorizations to access and download bank statements. In addition, the Accounts Payable Department conducts training for P-card holders, as well as approves P-card reconciliation journal entries in SAP software. P-cards are mailed to the Accounts Payable Department and cardholders must complete the P-card training before cards are issued to them. Trainings are conducted for both P-cards.

Purchases in excess of \$1,000 for a non-bid-vendor (non M-DCPS vendor) require at least three quotes. If possible, at least one of the quotes should be derived from a Minority/Women Business Enterprise, unless the vendor is a Sole-Source Vendor at which point a Sole-Source letter must be obtained as supporting documentation. Additionally, the District has Stores and Distribution locations which maintain inventory stock of items that can be purchased through the District instead of through an outside vendor. The P-card Manual defines that the School Board Members are considered the main cardholder(s).

The following is an excerpt from the Miami-Dade County Public Schools Purchasing Card Program Policies and Procedures Manual that defines the responsibilities of the cardholder(s):

- Approve every purchase prior to the purchase being made on the Purchase Authorization Form (FM-5707).
- Ensure the necessary funds are available at the time of purchase to ensure the reconciliation and the creation of the Journal Voucher is done timely next month.
- May authorize an individual, at their location responsible for making purchases, to purchase on their behalf via the phone, fax or internet.
- Must always safeguard the account number and expiration date.
- Never leaves the card, account number information and the monthly statements in a conspicuous place.
- Never gives or lends their card to someone else to make a purchase on their behalf at a store.
- Ensures there is a receipt for every purchase made.
- Resolves any disputes or billing errors with the vendor immediately.
- Ensures that other individuals at their location who may have a card follow the same guidelines described herein.
- Ensures they have a back-up person assigned to perform the monthly reconciliations.
- Ensures individuals at their location who may have a card and are ten-month employees maintain the card in a safe locked secured place during the time they are not working.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW**

### **SUMMARY OF PURCHASING CARD POLICIES & PROCEDURES**

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Currently, there are three staff from the Accounts Payable Department that have P-card responsibilities as follows:

- Shawna Cleveland administers the application process, credit increase(s), and training.
- Gerome Battle reviews the monthly reconciliation worksheets for the journal entry process in SAP software.
- Eric Ojeda is the liaison with JP Morgan Chase. He also provides training and processes public record requests.

Subsequent to the initiation of this review, School Board policy 6424 was revised (June 18, 2024) to include responsibility of the CFO to review certain monthly reconciliations (of all School Board Members).

### Training

P-card Administrators, cardholders, and individuals responsible for the reconciliation process are required to attend training on the policies and procedures associated with the P-card. All participants are required to be knowledgeable of the P-card policies and procedures, as well as all other sources of information relevant to the program.

### Limitations

The Purchasing Card is subject to limitations established by the District, which are assigned to each card with the bank (JP Morgan Chase) and enforced at the point of purchase. All cardholders have limits that are defined by the worksite administrator as guided by the District categorization of worksite groups including Elementary, Middle and K-8, Senior and 6-12, Adult, Alternative and Non-School site locations. All cardholders are responsible for adhering to set procedures pertaining to the procurement and receipt of goods and services. Stated procedures are outlined in the Purchasing Card Program Policies and Procedures Manual, which serve as an extension of School Board Policy 6320 – Purchasing. The District has established the following “Not to Exceed” monthly limits for Administrative Offices of \$6,000, for P-cards and \$12,000 for travel cards. School Board Members are included in the Administrative category office. It was noted that no requests for increase to the purchasing limit by the Board Members occurred. While the P-cards are subject to dollar limits stipulated by the District, the cards do not have any built in restrictions as to how the P-cards are used. Therefore, it is possible for Travel expenditures to be paid with the P-card, and vice versa.

### Reconciliation and Review Process

Per the Purchasing Card Program Policies and Procedures Manual, the worksite administrator is responsible for downloading the monthly bank statement and reconciling each transaction on the statement with the corresponding purchase authorization form. Additionally, they must ensure that all billed charges match the original receipts for each purchase. Reconciliations must be completed by the 15<sup>th</sup> of each month and submitted electronically to the Accounts Payable

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW**

### **SUMMARY OF PURCHASING CARD POLICIES & PROCEDURES**

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Department. Any discrepancies or incorrect charges must be reported directly to the purchasing card company. The complete reconciliation package, including the original monthly reconciliation worksheet, the monthly statement, purchase authorization form(s), and invoices/receipts, must be retained at the work location for audit purposes.

#### Records Retention

Florida's records management program is authorized by Florida State Statute Section 257.36 and applies to public records as defined in Florida State Statute 119.011(11). Per School Board Policy 8320, the Records and Forms Management Office oversees the retention and disposition of public records according to the standards established by the Florida Department of State. The Records Retention Schedule & Guidelines created by the Records and Forms Management Office outlines the record retention schedule for M-DCPS. According to the Records Retention Schedule & Guidelines issued by the M-DCPS, the record retention policy defines that the record copies for travel records,<sup>5</sup> disbursement records,<sup>6</sup> and purchasing records,<sup>7</sup> shall be for five fiscal years provided that applicable audits have been released. Once the records are eligible for destruction, a disposition request must be completed and forwarded to the Records and Forms Management Office prior to disposal.

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<sup>5</sup> Travel records consist of travel vouchers and related records detailing expenses incurred during travel and the authorized per diem rate indicated or the amount of reimbursement based on the actual cost of lodging and meal allowances.

<sup>6</sup> Disbursement records consist of records documenting specific expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes.

<sup>7</sup> Purchasing records consist of copies of purchase orders that are retained by the originating office, while the record copy is sent to the Purchasing/Business Office and another copy is sent to the appropriate vendor for action.

## **CRITERIA AND METHODOLOGY OF THE REVIEW**

The following describes the criteria used to determine allowable expenditures, unallowable expenditures, undeterminable expenditures or exceptions.

### Allowable Expenditures

Allowable expenditures include purchases that comply with the M-DCPS School Board Policies on Expenditures. The M-DCPS Purchasing Card Program Policies and Procedures Manual outlines some of the most common allowable purchases. Allowable purchases include items related to the day-to-day operations of the worksite, items associated with curriculum and instructional support, web-based licenses, programs or subscriptions, and registration/dues under the Schools/District names required for magnet programs/academics. For example, purchases of office supplies not included within the Stores and Mail Distribution Web page, purchases of picture frames used to award the student of the month, and purchases of Mailchimp web based subscriptions would be considered purchases that met this criteria and were deemed allowable during testing.<sup>8</sup>

### Unallowable Expenditures

Unallowable expenditures include items or purposes not permitted by M-DCPS School Board Policies (**E7**), with the exception of sales taxes paid. Although sales taxes are an unallowable expenditure, they were isolated separately for the purposes of this report (**E6**). Accordingly, an expenditure for an allowable item and purpose, but for which sales taxes were paid, is considered both an allowable expenditure, and an exception for sales taxes paid.

Certain School Board Members receive monthly travel allowances to cover parking, mileage, and tolls. For those receiving this allowance, any in-county expenditures related to parking, mileage, and tolls are considered unallowable expenses.<sup>9</sup>

### Undeterminable

Purchases were deemed undeterminable where the supporting documentation provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable/P-Card Department. Typical undeterminable purchases are for allowable goods when the function of the item's usage cannot be determined. (E.g. a School Board Member is generally allowed to send out mailings to their constituents for District-related purposes. However, in some instances, M-DCPS personnel were unable to determine if the mailings that were sent by the

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<sup>8</sup> **Note:** Generally allowable transactions were not assessed for their actual use by the accountants. As a result, these transactions could be repurposed in ways that do not comply with the stated policies and procedures of M-DCPS.

<sup>9</sup> This policy is stated in the M-DCPS Travel Procedures Manual; it is not specific to P-card expenditures but covers any expenditure of Districts funds.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW**

### **CRITERIA AND METHODOLOGY OF THE REVIEW**

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School Board Members were for District related purposes, or if the mailings had been sent out for personal use).

For expenditures on allowable items, where the purpose cannot be determined by the M-DCPS Accounts Payable Department based on the supporting documentation provided by the School Board Member, the transaction is categorized as "Undeterminable" in this report. These instances are not categorized as an exception but are reported to each Board Member where observed. The examination did not independently test for the function or usage of an item in which the supporting documentation was insufficient to determine the allowability of the purchase. Accordingly, all transactions in which the function or usage of the item were in question were reviewed in person with the M-DCPS Accounts Payable/P-Card Department in order to make a determination.

There is also a portion of some expenditures reviewed in which insufficient supporting documentation was provided, resulting in the inability to assess whether sales tax was improperly paid. Therefore, sales tax associated with insufficient supporting documentation is defined as "Undeterminable – sales tax".

### Exceptions

Exceptions consist of any instance of non-compliance and discrepancy with the M-DCPS Purchasing Card Program Policies and Procedures Manual. Transactions are not limited to one exception if they meet several of the criteria mentioned below. Exceptions consist of an exception to any of the following criteria being tested, but not limited to the following:

- E1** – Improper completion of the monthly reconciliation worksheets.
- E2** – Improper submission of the purchase authorization form.
- E3** – Missing one or more supporting documents.
- E4** – Improper completion of the purchase authorization form.
- E5** – Purchase of goods and services in excess of the \$2,999 transaction limit.
- E6** – Payment for sales tax and late fees.
- E7** – Any purchase for an unallowable/improperly procured expenditure(s).
  - E7A** – Unauthorized expenditure of District funds per District policies.
  - E7B** – Purchases not allowed using the P-card per the P-Card Manual.
- E8** – No documentation was provided by the School Board Member.

### **E1 - Improper completion of the monthly reconciliation worksheets**

Exceptions related to improper completion of monthly reconciliation worksheets resulted from any transaction in which any of the following error(s) occurred:

- Missing signature by the Purchasing Card Administrator or the individual responsible for completing the worksheet.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW**

### **CRITERIA AND METHODOLOGY OF THE REVIEW**

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- Missing approval date by the Purchasing Card Administrator or the individual responsible for completing the worksheet.
- Balance per the monthly reconciliation worksheet does not agree to the balance per the JP Morgan Chase bank statement.
- Incorrect dates for the month the reconciliation was completed for.

#### **E2 - Improper submission of the purchase authorization form**

Exceptions associated with purchase authorization form that were not submitted to the M-DCPS Accounts Payable Department within 15 days of month end.

#### **E3 - Missing one or more supporting documents**

Exceptions associated with missing records related to purchase orders, invoices, receipts, packing slips, etc.

#### **E4 - Improper completion of the purchase authorization form**

Exceptions related to improper completion of the purchase authorization form resulted from any transaction in which any of the following error(s) occurred:

- Purchase authorization form did not contain the appropriate signature.
- Purchase authorization form approval date was subsequent to the transaction date.
- Purchase authorization form was missing vendor information.
- Purchase authorization form had the incorrect transaction amount.

#### **E5 - Purchase of goods and services in excess of the \$2,999 transaction limit.**

Exceptions associated with the purchase of goods and services in excess of the \$2,999 transaction limit.

#### **E6 - Payment for sales tax and late fees.**

Exceptions related to the improper payment of sales tax and late fees.

#### **E7 - Any purchase for any unallowable/improperly procured expenditure(s).**

Types of purchases not allowed utilizing the P-card, as defined herein the Criteria and Methodology of the Review section.

**E7A** exceptions related to general unallowable expenditures as defined by the School Board policy 6480 and the P-Card Manual. For an example, the purchase of an airline ticket for personal travel would be considered an exception under **E7A**.

**E7B** exceptions related to items generally allowed for purchases as determined by the District. However, these generally allowable purchases are not allowable utilizing the P-cards. For an example, the purchase of cases of paper from an approved M-DCPS vendor is generally allowed

## PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW

### CRITERIA AND METHODOLOGY OF THE REVIEW

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by the District. However, as these items are available to be purchased from the District's S&D, as outlined in the policy manual, items that are available to be purchased through the District's S&D department should not be purchased with the P-Card.

Table 4

Exception	Definition	Example of Exception	Total Dollar Value of Exceptions	Total Number of Exceptions
7A*	Unauthorized expenditure of District funds per District policies.	Purchase utilizing the P-card for items in which the School Board Member receives reimbursement. (e.g. parking or toll expenditures where School Board Member receives travel stipend).	\$ 699	49
7B***	Purchases not allowed using the P-card per the P-Card Manual.	Purchases for items such as reams of paper, which are generally allowable purchases, but were procured improperly using the P-card.	\$ 18,124	48
<b>TOTAL 7A AND 7B EXCEPTIONS</b>			<b>\$ 18,823</b>	<b>97</b>

\* The majority (approximately 85%) of 7A exceptions are related to rideshare, parking and toll transactions.

\*\*\* Additional 7B exceptions pertain to purchases such as T-shirts, flags, laptops and air fresheners.

### **E8 – No documentation was provided by the School Board Member**

Exceptions associated with transactions where no records related to the purchase were provided.

## **SUMMARY OF EXCEPTIONS**

P-card expenditures were reviewed for the period of July 1, 2018 to December 31, 2023<sup>2</sup>, to test against the Board's Purchasing Policy 6320, the P-card Manual, and any other Board policies and criteria, as appropriate, to assess compliance with those policies and to determine the propriety of the expenditures. The review consisted of interviews with School Board Members and their staffs, and review of supporting documents including purchase authorization forms, invoices, receipts, monthly reconciliation worksheets, and bank statements.

The Accounts Payable Department of M-DCPS provided Level 3 data and P-card statements for 2,193 transactions, which were reviewed in this engagement. Level 3 data and P-card statements are provided to Accounts Payable directly from the P-card issuer (JP Morgan Chase) on a monthly basis. Level 3 data is the most detailed data level provided by financial institutions, and includes such information as the merchant description, freight amount, destination postal code, item product code, etc. The Level 3 data provides information beyond the vendor name, transaction amount, and date that are provided by the monthly bank statements. The average dollar value of these transactions was approximately \$172 per transaction. Of the 2,193 total transactions reviewed, 659 transactions were purchased using the M-DCPS Travel card, and 1,534 were purchased by using the M-DCPS P-card<sup>10</sup>, respectively. Travel card purchases represented \$85,506, each transaction representing approximately \$130. Purchases on the P-card represented \$292,238, with each transaction representing approximately \$191 per transaction.

<b>Type of Transaction</b>	<b>Number of Transactions</b>	<b>Total Dollars</b>	<b>Average Per Transaction</b>
P-card transactions	1,534	\$ 292,238	\$ 191
Travel card transactions	659	85,506	130
<b>Totals</b>	<b>2,193</b>	<b>\$ 377,744</b>	<b>\$ 172</b>

**Table 5 –Average transaction amount:** The table shows average purchase amount for the P-cards.

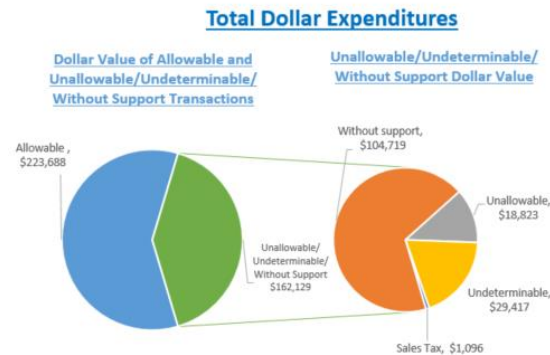
Of the 2,193 transactions, 1,110 transactions were determined as allowable. These allowable transactions totaled \$223,688 with an average expenditure per allowable transaction of \$202. There were 75 transactions in which supporting documentation was insufficient for the M-DCPS Accounts Payable Department to make a determination regarding the propriety of the expenditure. The dollar value of these 75 transactions totaled \$29,417. These transactions were defined as Undeterminable and not included as exceptions.

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<sup>10</sup> As noted in the Summary of Purchasing Card Policies & Procedures section of the report, it is possible for Travel expenditures to be made with the P-card and vice versa. The figures reflected in the exceptions show purchases made with these cards.

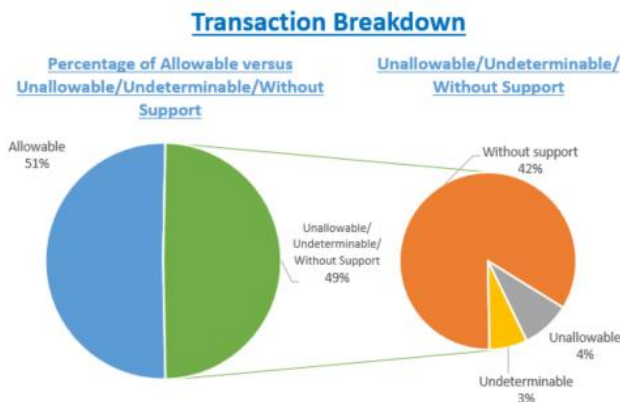
## PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW SUMMARY OF EXCEPTIONS

Furthermore, there were 911 transactions in which no supporting documentation was provided, by the P-Card holder, totaling \$104,719. These transactions were included in Exception 8 (E8). Although transaction level testing was unable to occur due to a lack of support provided by the School Board Members and their staffs, a review of the monthly reconciliation worksheets was able to occur for certain months in which information was provided by the Accounts Payable Department. Upon the review of this information, there were 54 monthly reconciliation worksheets that met the criteria of Exception 1 (E1). These 54 months contained 373 transactions.



**Table 6 - Summary of Transactions by Dollar Value:**  
The table shows a summary of results by percentage of total dollar expenditures for each transaction during the

Additionally, there were 121 transactions totaling \$1,096 in which sales tax was improperly paid. These 121 transactions were included in Exception 6 (E6). There were also 117 Undeterminable-sales tax transactions for which a determination regarding the improper payment of sales tax was unable to be made as supporting documentation was insufficient. While these are not included as exceptions, they are being reported as observations. Additionally, there were 97 transactions reviewed which resulted in an unallowable transaction. These 97 unallowable transactions totaled \$18,823 and are included in Exception 7 (E7) within the report.



**Table 7 - Summary of Total Number of Transactions:**  
The table shows a summary of results by percentage for each transaction during the period of review.

In addition, to the exceptions noted above for the improper completion of the monthly reconciliations, the allowability of expenditures, and the improper payment of sales tax, the review also noted an additional 931 instances:

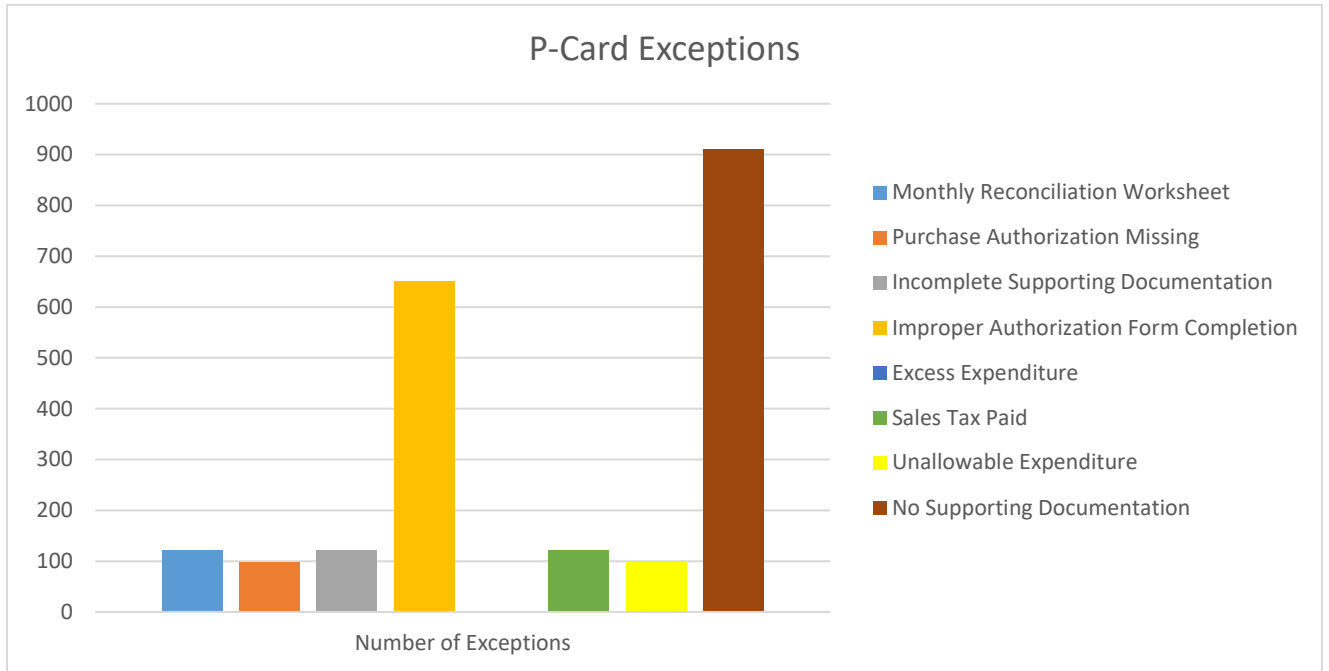
- 98 instances related to transactions in which the purchase authorization form was not provided to the Accounts Payable Department along with the monthly reconciliation worksheet (E2).
- 121 instances related to an omission of supporting documentation that should have been maintained by the School Board Members (E3).
- 651 instances related to improper completion of the purchase authorization form (E4).
- 1 transaction for an expenditure in excess of the \$2,999.99 allowable threshold (E5).

## PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW SUMMARY OF EXCEPTIONS

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- 68 months of improperly completed monthly reconciliation worksheets (**E1**).<sup>11</sup>

*Table 8 - Exceptions by Category: This table shows the number of exceptions by Category.*



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<sup>11</sup> Total exceptions (**E1**) related to the improper completion of the monthly reconciliation forms is 122. These exceptions consist of 68 months for which support was provided by the School Board Members, and 54 months for which support was obtained from the Accounts Payable department.

## **DISTRICT 1 (July 1, 2018 – December 31, 2023)**

### Preliminary Meeting – Dr. Steve Gallon III

On May 29, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 1:

- Dr. Steve Gallon III – School Board Member
- Pavi'Elle L. James – Chief of Staff
- India George – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of July 1, 2018 to December 31, 2023. Additionally, the District 1 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and his staff.

### Storage and Security

The P-cards are stored in an unlocked drawer in the School Board Member's office located at the Miami-Dade School Board Administration Building. When no employees are on-site, the office door is locked, and security clearance is required to access the seventh floor of the Miami-Dade School Board Administration Building.

### Purchasing Process

During their monthly staff meetings, the Administrative Assistant and Chief of Staff discuss the products to purchase with the School Board Member. Purchases are planned in advance and verified against procurement and expenditure limits. The School Board Member emphasized that many of the purchases were re-occurring monthly expenditures. Additionally, most purchases are ordered online, with all products shipped to the Miami-Dade School Board Administration Building. The Chief of Staff performs the majority of online purchasing, while the Administrative

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 1**

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Assistant occasionally assists. Together, they review incoming packages to ensure the online orders match the receipts.

### Reconciling and Review

The Administrative Assistant prepares the purchase authorization forms. The School Board Member reviews and signs the purchase authorization forms. The Chief of Staff downloads the bank statements from the JP Morgan Chase website and prepares the monthly reconciliation worksheets. The School Board Member reviews and signs the monthly reconciliation worksheets. Supporting documents are stored in a filing cabinet in the School Board Member's office.

### Additional Information provided by School Board Member

During the exit interview, the School Board Member mentioned certain purchases which had been deemed unallowable, were funded through 3<sup>rd</sup> party donations for specific District 1 sponsored events. The School Board Member and his staff provided supporting documentation for these donations, including payment support and award letters received from 3<sup>rd</sup> party donors. Upon review, it was noted that the dollar value provided for these purchases totaled \$18,892. It was noted that a number of the transactions deemed unallowable in the Summary of Exceptions section for the Board Member appear to relate to items purchased for these District 1 events. However, as noted in the policy these transactions were deemed unallowable due to the purchase being made with the P-card, even though the expenditure would be allowable since it was paid for with donated funds. Accordingly these transactions were classified as **E7B**.

### Summary of Exceptions

The School Board Member made 404 P-Card transactions totaling \$114,155 for the period of July 1, 2018 to December 31, 2023. These transactions were comprised of 277 transactions on the Purchasing card totaling \$92,787, and 127 transactions on the Travel card totaling \$21,368. The School Board Member provided supporting documentation for 404 transactions totaling \$114,154. The review of the supporting documentation resulted in 5 exceptions. The summary of the exceptions are as follows:

- 39 instances due to improper completion of purchase authorization forms (**E4**).
- 23 instances due to sales tax paid totaling \$179 (**E6**).
- 22 instances due to purchases of unallowable goods or services totaling \$12,264 (**E7B**). Refer to the *Additional Information Provided by School Board Member* section above.
- 2 instances due to improper submission of purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- 8 months of improperly completed monthly reconciliation worksheets (**E1**).

These 5 exceptions involved 117 transactions. In addition, 14 of the 404 total transactions resulted in Undeterminable purchases totaling \$6,800. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability

**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW  
DISTRICT 1**

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of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

[Draft Report Exit Conference](#)

An exit conference to discuss the results summary of the draft report was held with the School Board Member and staff.

[Response from School Board Member](#)

The School Board Member provided an initial response along with additional documentation after the first draft report was issued. A second response was submitted after the revised draft was issued. Both responses are provided on the following pages.



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Dr. Jose L. Dotres

**Miami-Dade County School Board**

Mari Tere Rojas, Chair  
Monica Colucci, Vice Chair  
Roberto J. Alonso  
Dr. Dorothy Bendross-Mindingall  
Mary Blanco  
Danny Espino  
Dr. Steve Gallon III  
Joseph S. Geller  
Luisa Santos

February 26, 2025

Letter to Auditor and OIG:

Please be informed that the purpose of this communication is to provide follow-up based on the initial exit meeting held on February 11, 2025. As you are aware, the purpose of the meeting was to address, discuss, and/or clarify the initial findings outlined in the OIG Draft Audit Report regarding the use of P-Cards made by School Board Members over a 5-year period, from 2018-2024.

This School Board Member addressed and discussed several of the findings. However, the primary focus of the discussion was to address the findings which were deemed "unallowable" as per the draft Report. Specifically, the discussion and majority of the findings deemed "unallowable" were for shirts purchased through a district approved vendor for students in District 1 as a part of the District 1 Student of the Month initiative which has been implemented since 2017. The shirts, which are purchased for individual students each month who are selected by the school for success in academics, attendance, assessments, and/or actions that reflect positively upon the school and in alignment with the educational mission of Miami-Dade County Public Schools. The name of the student, reason for recognition, and shirt size are submitted by the school each month to be presented to the student at the monthly publicly held ceremony attended by the district and region staff, school representatives, and parents and family members. Additional t-shirts are purchased for students that participate in the Annual District 1 Black History Month Showcase which has been held during Black History Month since 2017 as well. In addition to the shirts being purchased for students via the P-card, there are instances in which the shirts have been underwritten by outside sponsors who actually write donation checks, accompanied by letters, which are deposited into the District treasury account for the District 1 School Board Member's account. Thus, all items, although purchased via the P-card are not in fact purchased using district funds.

As discussed and clarified with the administration in a meeting held on January 23, 2025, the cited policy provision used to determine and deem these items was not intended to be applicable to student incentives. In addition, it was mutually agreed upon with the administration that the monthly purchase of individual shirts for students was also agreed to be more efficient as to not procure a large amount of shirts in various sizes that may not be used and squandered over time based on the variation of student shirt sizes each month based on which students are selected by their individual schools. Lastly, although documentation was provided for several purchases, they were noted as undeterminable

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May 15, 2025  
Page 29

by M-DCPS accounts payable.

A copy of the communication regarding this meeting is included with this communication.

In closing, this communication is to provide follow-up to our meeting held on February 11, 2025 and to provide the following information for review and inclusion, where needed, in the Final OIG Report as clarification and supporting documentation.

This includes:

- Communication with administration regarding meeting held on January 23, 2025;
- Copies of checks, donation letters, and deposits from outside partners in support of student incentive and related purchases.

If you have any questions and/or concerns regarding the above and/or related matters, please advise as this communication is being shared and submitted for review and inclusion in the Final Report of the Audit.

Your attention and support are greatly appreciated.

Respectfully,



Dr. Steve Gallon III



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Dr. Jose L. Dotres

**Miami-Dade County School Board**

Mari Tere Rojas, Chair  
Monica Colucci, Vice Chair

Roberto J. Alonso  
Dr. Dorothy Bendross-Mindingall  
Mary Blanco  
Danny Espino  
Dr. Steve Gallon III  
Joseph S. Geller  
Luisa Santos

May 5, 2025

Letter to Auditor and OIG:

Please be informed that I am in receipt of the OIG Report regarding a Review of Purchasing Procedures and P-card Expenditures for Current and Former School Board Members for the Period July 1, 2018 to December 31, 2023, Ref. IG24-0001-SA. This School Board Member has received and reviewed the findings outlined in the Report and generally accepts the findings which do not cite any instances or evidence of fraud, waste, mismanagement, or abuse in the purchasing procedures and use of the P-card by this School Board Member. This School Board Member, along with my staff, also had an opportunity to discuss the initial findings with the Office of the Inspector General, the Auditor, and related administrative staff to both clarify and provide supporting documentation which addresses and/or mitigates many of the findings. For example, many of the findings which were deemed "unallowable" as per the Report were for shirts purchased through a district approved vendor for students in District 1 as a part of the District 1 Student of the Month initiative which has been implemented since 2017. The shirts are purchased for individual students each month who are selected by the school for success in academics, attendance, assessments, and/or actions that reflect positively upon the school and in alignment with the educational mission of Miami-Dade County Public Schools. The name of the student, reason for recognition, and shirt size are submitted by the school each month to be presented to the student at the monthly publicly held ceremony attended by the district and region staff, school representatives, and parents and family members.

Additional t-shirts are purchased for students that participate in the Annual District 1 Black History Month Showcase which has been held during Black History Month since 2017 as well.

As stated by the administration in the meeting requested by this Board Member and held on Thursday, January 23, 2025, the cited policy provision used to determine and deem these items was not intended to be applicable to student incentives. In addition, the monthly purchase of individual shirts for students was also agreed to be more efficient as to not procure a large amount of shirts in various sizes that may not be used and squandered over time based on the variation of student shirt sizes each month based on which students are selected by their individual schools.

Lastly, in addition to the shirts being purchased for students via the P-card, several of the items were underwritten by outside sponsors who actually write donation checks, accompanied by letters, which were deposited into the District treasury account for the District 1 School Board Member's account. Documentation of these instances were provided to your office and the auditor as a part of this process. Thus, all items, although purchased via the P-card were not in fact purchased using district funds. This School Board Member will continue to work with administration to review these matters and support policy changes to align with current practices, where needed.

This School Board Member generally accepts the findings in the Report which do not cite any instances or evidence of fraud, waste, mismanagement, or abuse in the purchasing procedures and use of the P-card by this School Board Member. We will continue to work with the administration to fully comply with all applicable School Board and related policies and procedures.

We thank you for your continued efforts and look forward to working with your office moving forward to address and improve practices, procedures, and policies moving forward.

Your attention and support are greatly appreciated.

Respectfully,



Dr. Steve Gallon III

## **DISTRICT 2 (July 1, 2018 – December 31, 2023)**

### Preliminary Meeting – Dr. Dorothy Bendross-Mindingall

On May 22, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 2:

- Dr. Dorothy Bendross-Mindingall – School Board Member
- Antonio Drayton – Administrative Assistant
- Lequisha Williams – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of July 1, 2018 to December 31, 2023. Additionally, the District 2 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

The P-cards are stored in an unlocked drawer in the School Board Member's office, located at the Miami-Dade School Board Administration Building. When employees are not on-site, the office door is locked, and security clearance is required to access the seventh floor of the Miami-Dade School Board Administration Building.

### Purchasing Process

During the staff meetings, the Administrative Assistants discuss the products to purchase with the School Board Member. One of the Administrative Assistants will make the purchase using the P-cards. Products purchased are shipped directly to the Miami-Dade School Board Administration Building. The Administrative Assistants indicated that they prepare the purchase authorization forms prior to a purchase being made. The School Board Member reviews and signs the purchase authorization forms prior to the purchase process. The School Board Member and her staff

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 2**

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indicated that they do not use a Travel Card,<sup>12</sup> accordingly, there is no purchasing process for travel.

### Reconciling and Review

The Administrative Assistant noted that they prepare the monthly reconciliation worksheets within the first five days of the prior month-end. The School Board Member indicated that she reviews and signs the monthly reconciliation worksheets. The Administrative Assistants download the monthly bank statements directly from the JP Morgan Chase website. Supporting documents are stored in a binder in the School Board Member's office located on the seventh floor of the Miami-Dade School Board Administration Building.

### Summary of Exceptions

The School Board Member made 134 P-Card transactions totaling \$27,591 from the period of July 1, 2018 to December 31, 2023. These transactions were comprised of 124 transactions on the Purchasing Card totaling \$22,887, and 10 transactions on the Travel Card totaling \$4,704. The School Board Member provided supporting documentation for 32 transactions totaling \$6,944. The School Board Member provided no supporting documentation for 102 transactions totaling \$20,647 (**E8**). The review of supporting documentation resulted in 6 exceptions.

- 24 months of improperly completed monthly reconciliation worksheets (**E1**).
- 32 instances due to improper submission of the purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- 32 instances due to improper completion of purchase authorization forms (**E4**).
- 14 instances due to sales tax paid totaling \$178 (**E6**).
- 5 instances due to purchase of unallowable goods or services totaling \$252 (**E7B**).
- No supporting documentation for 102 transactions totaling \$20,647 (**E8**).

These 6 exceptions involved 134 transactions. In addition, 5 of the 32 reviewed transactions resulted in undeterminable purchases totaling \$1,216. These transactions were undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

An exit conference to discuss the results summary of the draft report was held with the School Board Member and staff.

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<sup>12</sup> The School Board Member and their staff indicated that they do not use a Travel Card. However, per review of the level 3 detail, purchases were made on a Travel Card.

[Response from Board Member](#)

The School Board Member's response is provided on the following page.

Office of Vice-Chair Dr. Dorothy Bendross-Mindingall  
**DISTRICT 2**  
**MEMORANDUM**



**TO:** Felix Jimenez, Inspector General  
**FROM:** DISTRICT 2 OFFICE STAFF  
**SUBJECT:** SUBMISSION OF WRITTEN COMMENTS  
**DATE:** MARCH 13, 2025

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Good day,

I appreciate the opportunity to respond to the recent audit findings. Upon reviewing the report, I would like to submit additional documentation for consideration. Enclosed, I have provided receipts totaling \$7,866.88, which represent funds that were not recorded in the initial audit.

I respectfully request that this documentation be reviewed and the total amount of **\$7,866.88** be deducted from the overall findings previously reported. Furthermore, I kindly ask that these adjustments be incorporated into the final version of the audit report to ensure accuracy in the financial assessment.

Please confirm receipt of this submission at your earliest convenience. Should you require any further clarification or additional documentation, I am more than happy to provide the necessary information.

Thank you for your time and consideration. I appreciate your diligence in conducting a thorough and accurate audit process.

**CC:** MICHAEL VILDOSOLA  
LIU PATRA  
ROSE STANEK  
CESAR ONATE

## **DISTRICT 3 (July 1, 2018 – November 1, 2020)**

### Preliminary Meeting – Dr. Martin Karp (Former School Board Member)

The OIG and VA jointly conducted telephone conference calls to the former School Board Member's chief of staff and administrative assistant regarding the location of the P-card records and supporting documentation (including receipts and invoices). Staff advised that the records were left with the School District and should be with M-DCPS Records Retention Management Office (Records Retention). The OIG, via the Superintendents' Chief of Staff Office, contacted Records Retention on the possible storage of the former School Board Member's records. Records were provided by Records Retention.

During a call with the administrative assistant the below narratives were provided during discussions with the former School Board Member and his staff.

### Storage and Security

The purchasing cards were stored in an unlocked drawer in the former School Board Member's office at the Miami-Dade School Board Administration Building. When employees are not on-site, the office door is locked, and security clearance is required to access the seventh floor of the Miami-Dade School Board Administration Building.

### Purchasing Process and Reconciliation

The Administrative Assistant provided a brief overview of the process that was in place during this time period. The Administrative Assistant indicated that they would prepare the purchase authorization forms, make the purchases, prepare the monthly reconciliation worksheets, and file all supporting documentation.

### Records Retention

Per the Administrative Assistant, when the former School Board Member completed his term, all P-card supporting documentation was collected and provided to the Records Retention Department. The Administrative Assistant noted all files included stapled support of the purchase authorization forms, the monthly reconciliation worksheets, and the invoices and receipts. Furthermore, all monthly reconciliation worksheets were provided to the Accounts Payable Department. Supporting documents less than five years old were stored in a filing cabinet in the former School Board Member's office, while documents older than five years were organized and provided to the Records Department for archiving. Subsequent to the meeting, all supporting documentation was requested by the accountants and obtained from the Records Retention Department.

### Summary of Exceptions

The former School Board Member made 46 P-Card transactions totaling \$8,225 from the period of July 1, 2018 to November 1, 2020. These transactions were comprised of 38 transactions on the Purchasing Card totaling \$7,041, and 8 transactions on the Travel Card totaling \$1,184. The accountants obtained supporting documentation for all transactions. The review of the supporting documentation resulted in 4 exceptions. The summary of the exceptions as follows:

- 35 instances due to improper completion of the purchase authorization forms (**E4**).
- 5 instances due to incomplete supporting documentation (**E3**).
- 2 instances due to sales tax paid totaling \$4 (**E6**).
- 1 month of improperly completed monthly reconciliation worksheet (**E1**).

These 4 exceptions involved 35 transactions. Of the 35 total transactions, 5 transactions resulted in Undeterminable-sales tax. In addition, 5 transactions resulted in Undeterminable purchases totaling \$1,450. These transactions were undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

An exit conference to discuss the results summary of the draft report was held with the former School Board Member and representative.

### Response from Former School Board Member

The former School Board Member, through a representative, provided an initial response with exhibits, after the first draft report was issued. A second response, with exhibits, was submitted after the revised draft was issued. Both responses are provided on the following pages.

**From:** Adam Schwartzbaum <Adam@edelsberglaw.com>  
**Sent:** Wednesday, February 26, 2025 4:03 PM  
**To:** Michael Vildosola; Stuart Briggie; 'ULLOA, ALYSSA'; Bueno, Jose; GONZALEZ, JOSE; Rose Stanek, Arleen (OIG)  
**Cc:** Martin Karp  
**Subject:** Karp response to OIG Draft Report  
**Attachments:** Final Response of Dr. Martin Karp to OIG Draft Report with Fiske Report.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

Dear Members of the OIG Team,

Attached please find Dr. Karp's response to the OIG's Draft Report. In prior correspondence, Mr. Jimenez indicated that, at the conclusion of the exit conferences, a "final" draft report will be disseminated to each School Board Member for review and comment, and that Members would then have 2 weeks to provide for the submission of written comments. I do not believe we have received a copy of the "final" draft report. However, in an abundance of caution, we are providing you with our complete response to the Draft Report within 2 weeks of the final exit conferences which occurred on February 13, 2025.

As we explained during Dr. Karp's exit conference, the Draft Report is missing important information and context to aid the Audit Committee and, ultimately, the MDCPS Board and Administration to draw appropriate conclusions concerning Dr. Karp and his staff's compliance with P-Card policies and procedures. This missing information and context is contained in the Report prepared by Dr. Karp's independent forensic accountant, Adam Lang of Fiske Advisors, which is attached to Dr. Karp's statement. We respectfully request that VA and the OIG review Dr. Karp's statement and the Fiske Report and rely on them to make appropriate revisions to the OIG's Final Report. While we appreciate the opportunity to put Dr. Karp's response into the Final Report, we believe that the Final Report itself should contain these important findings.

We sincerely appreciate the collaborative approach taken by the OIG and VA thus far and hope to continue working together to perfect the Final Report. Please acknowledge receipt of our response and provide us with an update on next steps.

Respectfully submitted,

**ADAM A. SCHWARTZBAUM**  
PARTNER & CHAIR OF LITIGATION  
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### **Response from Former School Board Member Dr. Martin S. Karp**

Dr. Martin S. Karp is an award-winning teacher, educational administrator and policymaker with more than 30 years' experience in Miami-Dade County Public Schools ("MDCPS"). In his 16 years of service as a Member and Vice-Chair of the MDCPS Board, Dr. Karp and his administrative staff set the highest standards for the careful and ethical use of P-Cards and the prudent expenditure of public funds. This conclusion is fully supported by the OIG's Draft Report's findings.

Nothing in the findings pertaining to Dr. Karp revealed any illegal actions, misconduct or additional costs to taxpayers. Specifically, no purchases of goods and services by Dr. Karp or his office exceeded the transaction limit or were unallowable expenditures. Forms were routinely submitted and never returned for corrections. All paperwork submissions were accepted and approved by staff. All submissions were made in a complete and timely manner and Dr. Karp's office was not asked to resubmit documentation. Further, if anything was missing, and Dr. Karp or his office would have been notified, any recommended modifications would have been made immediately. Absent that feedback, the process was completely out of the hands of Dr. Karp and his staff, and no further actions were taken because the office was not notified of anything being incomplete or insufficient. In short, Dr. Karp's office performed all functions required for the processing of the P-card transactions, and the reconciliations were performed properly and promptly.

To assure the accuracy of OIG Draft Report and the findings of its outside accountant, Verdeja & Alvarez ("VA"), Dr. Karp, at his own expense, engaged Adam J. Lang CPA/CFF/CFE/CVA, a Director of Forensic and Valuation Services at an independent accounting firm, Fiske Advisory, to prepare a Forensic Investigation Report. A copy of the Fiske Report is attached to this Response. To prepare the Fiske Report, Mr. Lang reviewed the preliminary findings of the OIG's Draft Report on 46 transactions charged under Dr. Karp's District 3 tenure between July 1, 2018, and November 1, 2020. Mr. Lang also reviewed the underlying documents retrieved from the records retention department, and the MDCPS Purchasing Card Program Policies and Procedures Manual (dated both April 2016 & March 2019). Based on this review, the Fiske Report draws several conclusions that should be included in the OIG's final Report.

First, **Dr. Karp and his administrative staff committed no major exceptions from policies that may indicate misappropriation of funds or malfeasance.** The eight criteria developed by VA can be placed into two major categories: (1) minor exceptions from the policies and procedures that are administrative in nature and do not necessarily indicate misappropriation of funds or malfeasance (F1, F2, F3, F4, & F6) and (2) major exceptions from the policies that may indicate misappropriation (F1, F7, and F8). Dr. Karp *never* purchased goods or services in excess of the \$2,999 transaction limit, *never* failed to provide documentation for his expenditures, and *never* made purchases for an unallowable expenditure. In other words, Dr. Karp and his

administrative staff *always* made purchases for an allowable purpose that were *always* well below the transaction limit and *always* provided supporting documentation for each expenditure.

While the OIG's Draft Report criticized the "lack of support provided by the School Board Members and their staffs" [p.1], Dr. Martin Karp and his office fully cooperated and provided all materials. Dr. Karp stands out as the School Board Member for whom the OIG was able to obtain *all* the supporting documentation directly from Records Retention, which is a testament to the meticulous and diligent attention to detail of Dr. Karp and his staff.

Second, **Dr. Karp and his administrative staff did not abuse or overuse the P-Cards.** Dr. Karp made only 46 P-Card transactions totaling \$8,225 during the period under review. These transactions represent only 2% of the total number of transactions and only 2% of the total dollar amount. This is especially notable because the Draft Report concerns transactions made by 15 School Board Members totaling \$377,743, so the other 14 School Board Members represent 98% of the total expenditures. Dr. Karp spent far less, and he always strove to preserve public funds and only utilize P-Card transactions when necessary and appropriate. Dr. Karp procured small dollar purchases efficiently and followed every aspect of MDCPS policy when making authorized purchases on the P-card.

Third, **all exceptions found by VA are minor exceptions of School Board Policies and do not indicate any misappropriation of assets.** VA tested 8 criteria on each of the 36 transactions, for a total of 368 criteria, and only noted 43 exceptions. Importantly, 88% of all criteria tested had no exceptions. Of the 12% that were found to be exceptions, the Fiske Report demonstrates that these either should not have been marked as exceptions or are insignificant because they are minor administrative exceptions from the P-Card record keeping policies and do not indicate any evidence of misappropriation of funds by Dr. Karp and his administrative staff.

In conclusion, all findings relating to Dr. Karp and his office were immaterial. Most importantly, Dr. Karp never exceeded spending limits, never made unallowable expenditures, and always followed MDCPS Board policies and procedures. Dr. Karp and his office should be commended for their transparency, cooperation, and proper retention of all supporting documentation.

## FISKE FORENSIC INVESTIGATION REPORT

### I. INTRODUCTION

Fiske Advisory (“Fiske”) is one of South Florida’s most highly recommended advisory firms and consistently ranked as one of the “Top 25 Litigation Support Accounting Firms” and “Top Local Provider of Business Valuation” in the region. In addition to Forensic Accounting and Business Valuation, Fiske also offers Tax services, as well as financial consulting services to individuals & businesses. Fiske’s experts are certified in forensic accounting and frequently provide expert testimony and litigation support in court.

This Report was prepared by Adam J. Lang CPA/CFF/CFE/CVA, a Director of Forensic and Valuation Services at Fiske who focuses on all forms of forensic accounting, including analysis of economic damages, the investigation of fraud, shareholder disputes, and employee misappropriations.

Fiske was engaged by Dr. Martin Karp (“Dr. Karp”) to review the preliminary finding in the Office of the Inspector General (“OIG”) Draft Report entitled “Purchasing Card And Travel Card (P-Card) Review” (hereinafter referred to as the “Draft Report”). Verdeja & Alvarez, LLP (“VA”) administered the review of P-Card expenditures for the Board Members of Districts 1 through District 9 for the scope period of July 1, 2018, to December 31, 2023.

VA, in consultation with the OIG, developed testing criteria based on applicable Board policies and common practices. VA then performed testing on all transactions looking for exceptions to any of the following eight criteria that they developed:

- F1—Improper completion of the monthly reconciliation worksheets.
- F2—Improper submission of the purchase authorization form.
- F3—Missing one or more supporting documents.
- F4—Improper completion of the purchase authorization form.
- F5—Purchase of goods and services in excess of the \$2,999 transaction limit.
- F6—Payment for sales tax and late fees.
- F7—Any purchase for an unallowed expenditure(s).
- F8—No documentation was provided by the School Board Member.

### II. ANALYSIS

Fiske reviewed the findings set forth in the Draft Report on 46 transactions charged under Dr. Karp’s District 3 tenure between July 1, 2018, and November 1, 2020 (“Dr. Karp Tenure”). Based on our review of the Draft Report, the underlying documents retrieved from the records retention department, and the Miami-Dade County Public Schools (“MDCPS”) Purchasing Card Program Policies and Procedures Manual (dated both April 2016 & March 2019), we make the following observations.

### **1. Dr. Karp and His Administrative Staff Committed No Major Exceptions from Policies That May Indicate Misappropriation of Funds or Malfeasance**

- The eight (8) criteria developed by VA can be placed into two major categories: (1) minor exceptions from the policies and procedures that are administrative in nature and do not necessarily indicate misappropriation of funds or malfeasance (F1, F2, F3, F4 & F6) and (2) major exceptions from the policies that may indicate misappropriation of funds or malfeasance (F5, F7 & F8).
- The OIG/VA found no major exceptions from policies by Dr. Karp and his administrative staff.
  - F5: All transactions were below transaction limits and were in compliance with the associated control.
  - F7: No purchases for an unallowable expenditure(s) were noted. Five (5) transactions were marked as support being insufficient to deem allowability of the expense. It is unclear what additional documentation VA/OIG required.
    - Three (3) charges of \$705.35, \$525.75 and \$129.50 to Orvieto Awards were for the purchase of memorial plaques, name plates and to replace a destroyed plaque at David Lawrence Jr. K-8.
    - One charge for \$78.78 was for a taxi service utilized by Dr. Karp on a return trip to Miami from Tallahassee.
    - The last charge was to VitalImagery.com for \$10.95. The receipt indicates this was for the purchase of a medium resolution JPEG image of an apple.
    - The explanations we received from Dr. Karp and his office all support these expenditures as allowable.
  - F8: All transactions were in compliance and supporting documentation was received.

### **2. Dr. Karp and His Administrative Staff Did Not Abuse or Overuse the P-Cards**

- Dr. Karp made only 46 P-Card transactions totaling \$8,225 between July 1, 2018, and November 1, 2020. The Draft Report discloses that VA obtained supporting documentation for all 46 transactions and that Dr. Karp was the only School Board member whose records were all available from Records Retention.
  - In total, VA reviewed a total population of 2,193 transactions totaling \$377,743 for all nine (9) Districts during this period.
  - Dr. Karp's transactions represent only 2% of the total number of transactions and only 2% of the total dollar amount. The records support a finding that Dr. Karp and his administrative staff did not abuse or overuse the P-Cards.
  - 26 of the 46 purchases were below \$100. The largest purchase was for \$719.

### **3. All Exceptions Found by Verdeja & Alvarez Are Minor Exceptions of School Board Policies and Do Not Indicate Any Misappropriation of Assets.**

- In total, VA tested eight (8) criteria on each of the 46 transactions, for a total of 368 criteria. VA only noted 43 exceptions out of the 368 criteria tested. 88% of all criteria tested had no exceptions, while only 12% were found to be exceptions.
  - All the exceptions were minor exceptions from the policies that are administrative in nature and do not indicate misappropriation of funds or malfeasance.

- One (1) of the 43 exceptions was an F1 exception (improper completion of the monthly reconciliation worksheets).
  - Based on our review of the documentation, this particular transaction should *not* have been marked as an exception. An F1 exception is deemed an “improper completion of the monthly reconciliation worksheets.” The three bullet points from the Draft Report describe errors as (1) missing signature by the Purchasing Card Administrator or the individual responsible for completing the worksheet, (2) missing approval date by the Purchasing Card Administrator or the individual responsible for completing the worksheet or (3) balance per the monthly reconciliation worksheet does not agree to the balance per the JP Morgan Chase bank statement. None of these items were performed improperly.
  - The only evidence of an error on the monthly reconciliation worksheet is that someone appears to have written the wrong date on the report. The worksheet was for February 28, 2019, and the date was accidentally written as March 28, 2019. This date error is a minor administrative error that does not fall into one of the three categories recognized by VA as supporting an F1 exception.
- Five (5) of the 43 exceptions were F3 exceptions (missing one or more supporting documents).
  - This is a minor exception.
  - All five of these exceptions relate to an on-line subscription to the Miami Herald that was charged each month on a recurring basis. These types of expenses are unlikely to have supporting documentation associated with them.
- Thirty-five (35) of the 43 exceptions were F4 exceptions (improper completion of the purchase authorization forms). All 35 of these exceptions are minor exceptions from the purchase authorization form administrative policy. None of these exceptions indicate any misappropriation of assets.
  - Twenty-two (22) of the F4 35 exceptions were due to the approval date on the purchase authorization form being after the transaction date. Based on discussions with Dr. Karp, we understand that in most instances he verbally approved an allowable purchase over the telephone or in person and then completed the form the next time he was in the office and received the documentation. Authorizations were sometimes provided over the phone because School Board members hold part-time positions and are not expected to be in the office daily. Further, oral authorizations occurred more frequently during the pandemic when office visits were more infrequent. While the approval date documented was after the purchase date, the verbal approval occurred before the purchase. Furthermore, no MDCPS representative ever indicated to Dr. Karp or his administrative staff that an approval date on the purchase authorization form after the purchase date was an exception from policy.
  - Eight (8) of the 35 exceptions were missing approval dates on the purchase authorization forms but contained the approval signature. Dr. Karp approved these transactions, and they were for allowable purchases; however, he inadvertently omitted the dates. This is a minor administrative exception.
  - Five (5) of the 35 exceptions should arguably not have been marked as exceptions. These exceptions include (1) inadvertent missing transaction dates listed on the purchase authorization forms (despite the supporting documentation clearly indicating the transaction date), and (2) an improperly recorded transaction date based on a sales quote not a sales order (the purchase occurred the same day as the approval).

- Two (2) of the 43 exceptions were F6 exceptions(payment for sales tax and late fees).
  - These are minor exceptions from policy. One of the exceptions was due to an emergency pandemic ink purchase that would not have arrived on time from the typical vendor.
  - The second exception relates to the purchase of a recurring on-line Miami Herald monthly subscription.

### III. FINDINGS/ CONCLUSIONS

- Dr. Karp and his administrative staff utilized the P-Cards for their intended purpose and retained records for all the transactions that occurred during Dr. Karp's Tenure.
- Dr. Karp and his administrative staff utilized the P-Cards sparingly over the 28 months of the Dr. Karp Tenure—averaging less than two (2) transactions each month.
- The limited exceptions identified by VA in the Draft Report were for minor administrative exceptions from the P-Card record keeping policies and do not indicate any evidence of misappropriation of funds by Dr. Karp and his administrative staff.



Adam Lang, CPA/CFF, CFE, CVA

February 25, 2025

Date

**From:** Adam Schwartzbaum <Adam@edelsberglaw.com>  
**Sent:** Wednesday, April 16, 2025 4:22 PM  
**To:** Jimenez, Felix (OIG)  
**Cc:** martin@martinkarp.com; Rose Stanek, Arleen (OIG)  
**Subject:** OIG Revised Draft Report V2 Results - Dr. Karp response  
**Attachments:** Final Response to OIG Report from Former School Board Member Karp.pdf  
  
**Importance:** High

EMAIL RECEIVED FROM EXTERNAL SOURCE

Dear Mr. Jimenez,

We are in receipt of your April 7, 2025, letter including the revised results summary for the OIG Revised Draft Report concerning the Review of Purchasing Procedures and P-Card Expenditures for Current and Former School Board Members for the Period of July 1, 2018, to December 31, 2023. In accordance with the instructions in your letter, attached please find Dr. Karp's *revised* response to the OIG Report, which should be included in the final report.

Should you have any questions about Dr. Karp's response, please direct them to my attention. We kindly request acknowledgment of receipt of this correspondence.

Sincerely,

**ADAM A. SCHWARTZBAUM**  
PARTNER & CHAIR OF LITIGATION  
O: 786-289-9469 | C: 305-725-1245  
20900 NE 30<sup>TH</sup> AVE, SUITE 417  
AVENTURA, FL 33180  
[ADAM@EDELBERGLAW.COM](mailto:ADAM@EDELBERGLAW.COM)



**Response from Former School Board Member Dr. Martin S. Karp**

**I. The Office of Inspector General Report Proves Dr. Karp and His Staff Fully Complied with All Material P-Card Requirements and Operated with Honesty, Transparency, and Professionalism.**

Dr. Martin S. Karp is an award-winning teacher, educational administrator and policymaker with more than 30 years' experience in Miami-Dade County Public Schools ("MDCPS"). In his 16 years of service as a Member and four-time Vice-Chair of the MDCPS Board, Dr. Karp and his administrative staff set the highest standards for the careful and ethical use of P-Cards and the prudent expenditure of public funds. This conclusion is fully supported by the Office of Inspector ("OIG") v2 Draft Report's findings.

Nothing in the findings pertaining to Dr. Karp revealed any illegal actions, misconduct or additional costs to taxpayers. Specifically, no purchases of goods and services by Dr. Karp or his office exceeded the transaction limit or were unallowable expenditures. Forms were routinely submitted and never returned for corrections. All paperwork submissions were accepted and approved by staff. All submissions were made in a complete and timely manner and Dr. Karp's office was not asked to resubmit documentation. Further, if anything was missing, and Dr. Karp or his office would have been notified, any recommended modifications would have been made immediately. Absent that feedback, the process was completely out of the hands of Dr. Karp and his staff, and no further actions were taken because his office was not notified of anything being incomplete or insufficient. In short, Dr. Karp's office performed all functions required for the processing of the P-card transactions, and the reconciliations were performed properly and promptly.

To assure the accuracy of the OIG Report and the findings of its outside accountant, Verdeja & Alvarez ("VA"), Dr. Karp, at his own expense, engaged Adam J. Lang CPA/CFF/CFE/CVA, a Director of Forensic and Valuation Services at an independent accounting firm, Fiske Advisory, to prepare a Forensic Investigation Report. A copy of the Fiske Report is attached to this Response as **Exhibit A**. To prepare the Fiske Report, Mr. Lang reviewed the preliminary findings of the OIG's Draft Report on 46 transactions charged under Dr. Karp's District 3 tenure between July 1, 2018, and November 1, 2020. Mr. Lang also reviewed the underlying documents retrieved from the records retention department, and the MDCPS Purchasing Card Program Policies and Procedures Manual (dated both April 2016 & March 2019). Based on this review, the Fiske Report draws several findings and conclusions that should be included in the OIG's Draft Report v2 and the OIG's Final Report.

First, **Dr. Karp and his administrative staff committed no major exceptions from policies that may indicate misappropriation of funds or malfeasance.** The eight criteria developed by VA can be placed into two major categories: (1) minor exceptions from the policies and procedures that are administrative in nature and do not necessarily indicate misappropriation of funds or malfeasance (F1, F2, F3, F4, & F6) and (2) major exceptions from the policies that

may indicate misappropriation (F1, F7, and F8). Dr. Karp *never* purchased goods or services in excess of the \$2,999 transaction limit, *never* failed to provide documentation for his expenditures, and *never* made purchases for an unallowable expenditure. In other words, Dr. Karp and his administrative staff *always* made purchases for an allowable purpose that were *always* well below the transaction limit and *always* provided supporting documentation for each expenditure.

The OIG's Draft Report marked five transactions as "support being insufficient to deem allowability of the expense." As detailed in the Fiske Report, however, it is unclear what additional documentation VA/OIG required because the records, together with explanations from Dr. Karp and his staff, all support these expenditures as allowable.

While the OIG's Draft Report criticized the "lack of support provided by the School Board Members and their staffs" [p.1], Dr. Martin Karp and his office should be acknowledged as part of that statement for fully cooperating and providing all materials. Dr. Karp stands out as the School Board Member for whom the OIG was able to obtain *all* the supporting documentation directly from Records Retention, which is a testament to the meticulous and diligent attention to detail of Dr. Karp and his staff.

Second, **Dr. Karp and his administrative staff did not abuse or overuse the P-Cards.** Dr. Karp made only 46 P-Card transactions totaling \$8,225 during the period under review. These transactions represent only 2% of the total number of transactions and only 2% of the total dollar amount. This is especially notable because the Draft Report concerns transactions made by 15 School Board Members totaling \$377,743, so the other 14 School Board Members represent 98% of the total expenditures. Dr. Karp spent a very small amount, and he always strove to preserve public funds and only utilize P-Card transactions when necessary and appropriate. Dr. Karp procured small dollar purchases efficiently and followed every aspect of MDCPS policy when making authorized purchases on the P-card.

Third, **all exceptions found by VA are minor exceptions of School Board Policies and do not indicate *any* misappropriation of assets.** VA tested 8 criteria on each of the 36 transactions, for a total of 368 criteria, and only noted 43 exceptions. Importantly, 88% of all criteria tested had no exceptions. Of the 12% that were found to be exceptions, the Fiske Report demonstrates that these either should not have been marked as exceptions or are insignificant because they are minor administrative exceptions from the P-Card record keeping policies and do not indicate any evidence of misappropriation of funds by Dr. Karp and his administrative staff. Specific explanations concerning every one of these exceptions are detailed in the Fiske Report.

In conclusion, all findings relating to Dr. Karp and his office were immaterial. Most importantly, Dr. Karp never exceeded spending limits, never made unallowable expenditures, and always followed MDCPS Board policies and procedures. Dr. Karp and his office should be commended for their transparency, cooperation, and proper retention of all supporting documentation.

## **II. The OIG Report Should Be Revised.**

On January 17, 2025, Dr. Karp was provided with a preliminary draft of the OIG Report. After meeting with representatives of the OIG and their forensic accounting firm, Verdeja & Alvarez LLP (“VA”), Dr. Karp’s forensic accountants analyzed the supporting documentation and produced the Fiske Report.

On February 26, 2025, Dr. Karp provided his response to the OIG’s Draft Report (Section I of this response), including a copy of the Fiske Report. That correspondence stated, in relevant part, as follows:

As we explained during Dr. Karp’s exit conference, the Draft Report is missing important information and context to aid the Audit Committee and, ultimately, the MDCPS Board and Administration to draw appropriate conclusions concerning Dr. Karp and his staff’s compliance with P-Card policies and procedures. This missing information and context is contained in the Report prepared by Dr. Karp’s independent forensic accountant, Adam Lang of Fiske Advisors, which is attached to Dr. Karp’s statement. We respectfully request that VA and the OIG review Dr. Karp’s statement and the Fiske Report and rely on them to make appropriate revisions to the OIG’s Final Report. While we appreciate the opportunity to put Dr. Karp’s response into the Final Report, we believe that the Final Report itself should contain these important findings.

We sincerely appreciate the collaborative approach taken by the OIG and VA thus far and hope to continue working together to perfect the Final Report. Please acknowledge receipt of our response and provide us with an update on next steps.

Dr. Karp received no acknowledgement of receipt of the February 26, 2025, letter. Instead, on April 7, 2025, Dr. Karp received correspondence enclosing a revised version of the OIG Draft Report which only includes the OIG’s auditors’ results and does not include Dr. Karp’s response in the section titled, “Response from Former School Board Member.”

Unfortunately, as to Dr. Karp’s office, the Draft v2 OIG Report was not revised to include any of the important findings in the Fiske Report. In its current form, the Draft v2 OIG Report may give the false impression that Dr. Karp’s office was out of compliance with Purchasing Procedures and P-Card Expenditures when, in fact, Dr. Karp’s office set the gold standard for the careful and ethical use of P-Cards and the prudent expenditure of public funds. This is concerning because, in recent years, a prior OIG report concerning Dr. Karp’s office was presented in a similar way to how this report is being presented now: After Dr. Karp presented the OIG with important facts, no relevant changes were made to the report and Dr. Karp’s input was relegated to a footnote. Because of this flawed process, the prior OIG report became a focal point in interviews and was misused and disseminated in mailings, text messages, phone calls, television programs and newspaper

publications. Much of this content included false and misleading attacks on Dr. Karp's character and his exemplary record of service to the Miami-Dade County community.

Based on the foregoing facts, the OIG Report should be revised. To aid in this process, Dr. Karp provides a list of suggested revisions to the OIG Report, attached as **Exhibit B**.

**EXHIBIT A**

**FISKE FORENSIC INVESTIGATION REPORT**

## FISKE FORENSIC INVESTIGATION REPORT

### I. INTRODUCTION

Fiske Advisory (“Fiske”) is one of South Florida’s most highly recommended advisory firms and consistently ranked as one of the “Top 25 Litigation Support Accounting Firms” and “Top Local Provider of Business Valuation” in the region. In addition to Forensic Accounting and Business Valuation, Fiske also offers Tax services, as well as financial consulting services to individuals & businesses. Fiske’s experts are certified in forensic accounting and frequently provide expert testimony and litigation support in court.

This Report was prepared by Adam J. Lang CPA/CFF/CFE/CVA, a Director of Forensic and Valuation Services at Fiske who focuses on all forms of forensic accounting, including analysis of economic damages, the investigation of fraud, shareholder disputes, and employee misappropriations.

Fiske was engaged by Dr. Martin Karp (“Dr. Karp”) to review the preliminary finding in the Office of the Inspector General (“OIG”) Draft Report entitled “Purchasing Card And Travel Card (P-Card) Review” (hereinafter referred to as the “Draft Report”). Verdeja & Alvarez, LLP (“VA”) administered the review of P-Card expenditures for the Board Members of Districts 1 through District 9 for the scope period of July 1, 2018, to December 31, 2023.

VA, in consultation with the OIG, developed testing criteria based on applicable Board policies and common practices. VA then performed testing on all transactions looking for exceptions to any of the following eight criteria that they developed:

- F1—Improper completion of the monthly reconciliation worksheets.
- F2—Improper submission of the purchase authorization form.
- F3—Missing one or more supporting documents.
- F4—Improper completion of the purchase authorization form.
- F5—Purchase of goods and services in excess of the \$2,999 transaction limit.
- F6—Payment for sales tax and late fees.
- F7—Any purchase for an unallowed expenditure(s).
- F8—No documentation was provided by the School Board Member.

### II. ANALYSIS

Fiske reviewed the findings set forth in the Draft Report on 46 transactions charged under Dr. Karp’s District 3 tenure between July 1, 2018, and November 1, 2020 (“Dr. Karp Tenure”). Based on our review of the Draft Report, the underlying documents retrieved from the records retention department, and the Miami-Dade County Public Schools (“MDCPS”) Purchasing Card Program Policies and Procedures Manual (dated both April 2016 & March 2019), we make the following observations.

### **1. Dr. Karp and His Administrative Staff Committed No Major Exceptions from Policies That May Indicate Misappropriation of Funds or Malfeasance**

- The eight (8) criteria developed by VA can be placed into two major categories: (1) minor exceptions from the policies and procedures that are administrative in nature and do not necessarily indicate misappropriation of funds or malfeasance (F1, F2, F3, F4 & F6) and (2) major exceptions from the policies that may indicate misappropriation of funds or malfeasance (F5, F7 & F8).
- The OIG/VA found no major exceptions from policies by Dr. Karp and his administrative staff.
  - F5: All transactions were below transaction limits and were in compliance with the associated control.
  - F7: No purchases for an unallowable expenditure(s) were noted. Five (5) transactions were marked as support being insufficient to deem allowability of the expense. It is unclear what additional documentation VA/OIG required.
    - Three (3) charges of \$705.35, \$525.75 and \$129.50 to Orvieto Awards were for the purchase of memorial plaques, name plates and to replace a destroyed plaque at David Lawrence Jr. K-8.
    - One charge for \$78.78 was for a taxi service utilized by Dr. Karp on a return trip to Miami from Tallahassee.
    - The last charge was to VitalImagery.com for \$10.95. The receipt indicates this was for the purchase of a medium resolution JPEG image of an apple.
    - The explanations we received from Dr. Karp and his office all support these expenditures as allowable.
  - F8: All transactions were in compliance and supporting documentation was received.

### **2. Dr. Karp and His Administrative Staff Did Not Abuse or Overuse the P-Cards**

- Dr. Karp made only 46 P-Card transactions totaling \$8,225 between July 1, 2018, and November 1, 2020. The Draft Report discloses that VA obtained supporting documentation for all 46 transactions and that Dr. Karp was the only School Board member whose records were all available from Records Retention.
  - In total, VA reviewed a total population of 2,193 transactions totaling \$377,743 for all nine (9) Districts during this period.
  - Dr. Karp's transactions represent only 2% of the total number of transactions and only 2% of the total dollar amount. The records support a finding that Dr. Karp and his administrative staff did not abuse or overuse the P-Cards.
  - 26 of the 46 purchases were below \$100. The largest purchase was for \$719.

### **3. All Exceptions Found by Verdeja & Alvarez Are Minor Exceptions of School Board Policies and Do Not Indicate Any Misappropriation of Assets.**

- In total, VA tested eight (8) criteria on each of the 46 transactions, for a total of 368 criteria. VA only noted 43 exceptions out of the 368 criteria tested. 88% of all criteria tested had no exceptions, while only 12% were found to be exceptions.
  - All the exceptions were minor exceptions from the policies that are administrative in nature and do not indicate misappropriation of funds or malfeasance.

- One (1) of the 43 exceptions was an F1 exception (improper completion of the monthly reconciliation worksheets).
  - Based on our review of the documentation, this particular transaction should *not* have been marked as an exception. An F1 exception is deemed an “improper completion of the monthly reconciliation worksheets.” The three bullet points from the Draft Report describe errors as (1) missing signature by the Purchasing Card Administrator or the individual responsible for completing the worksheet, (2) missing approval date by the Purchasing Card Administrator or the individual responsible for completing the worksheet or (3) balance per the monthly reconciliation worksheet does not agree to the balance per the JP Morgan Chase bank statement. None of these items were performed improperly.
  - The only evidence of an error on the monthly reconciliation worksheet is that someone appears to have written the wrong date on the report. The worksheet was for February 28, 2019, and the date was accidentally written as March 28, 2019. This date error is a minor administrative error that does not fall into one of the three categories recognized by VA as supporting an F1 exception.
- Five (5) of the 43 exceptions were F3 exceptions (missing one or more supporting documents).
  - This is a minor exception.
  - All five of these exceptions relate to an on-line subscription to the Miami Herald that was charged each month on a recurring basis. These types of expenses are unlikely to have supporting documentation associated with them.
- Thirty-five (35) of the 43 exceptions were F4 exceptions (improper completion of the purchase authorization forms). All 35 of these exceptions are minor exceptions from the purchase authorization form administrative policy. None of these exceptions indicate any misappropriation of assets.
  - Twenty-two (22) of the F4 35 exceptions were due to the approval date on the purchase authorization form being after the transaction date. Based on discussions with Dr. Karp, we understand that in most instances he verbally approved an allowable purchase over the telephone or in person and then completed the form the next time he was in the office and received the documentation. Authorizations were sometimes provided over the phone because School Board members hold part-time positions and are not expected to be in the office daily. Further, oral authorizations occurred more frequently during the pandemic when office visits were more infrequent. While the approval date documented was after the purchase date, the verbal approval occurred before the purchase. Furthermore, no MDCPS representative ever indicated to Dr. Karp or his administrative staff that an approval date on the purchase authorization form after the purchase date was an exception from policy.
  - Eight (8) of the 35 exceptions were missing approval dates on the purchase authorization forms but contained the approval signature. Dr. Karp approved these transactions, and they were for allowable purchases; however, he inadvertently omitted the dates. This is a minor administrative exception.
  - Five (5) of the 35 exceptions should arguably not have been marked as exceptions. These exceptions include (1) inadvertent missing transaction dates listed on the purchase authorization forms (despite the supporting documentation clearly indicating the transaction date), and (2) an improperly recorded transaction date based on a sales quote not a sales order (the purchase occurred the same day as the approval).

- Two (2) of the 43 exceptions were F6 exceptions(payment for sales tax and late fees).
  - These are minor exceptions from policy. One of the exceptions was due to an emergency pandemic ink purchase that would not have arrived on time from the typical vendor.
  - The second exception relates to the purchase of a recurring on-line Miami Herald monthly subscription.

### III. FINDINGS/ CONCLUSIONS

- Dr. Karp and his administrative staff utilized the P-Cards for their intended purpose and retained records for all the transactions that occurred during Dr. Karp's Tenure.
- Dr. Karp and his administrative staff utilized the P-Cards sparingly over the 28 months of the Dr. Karp Tenure—averaging less than two (2) transactions each month.
- The limited exceptions identified by VA in the Draft Report were for minor administrative exceptions from the P-Card record keeping policies and do not indicate any evidence of misappropriation of funds by Dr. Karp and his administrative staff.



Adam Lang, CPA/CFF, CFE, CVA

February 25, 2025

Date

## **EXHIBIT B**

### **SUGGESTED REVISIONS TO THE OIG REPORT**

<b>Page #</b>	<b>Deficiency</b>	<b>Suggested Revision</b>
2	Dr. Karp is not listed as the former School Board Member for District 3	Add " <b>Dr. Martin S. Karp</b> " following Ms. Lucia Baez-Geller's name.
7	The OIG "were not provided with a materiality threshold, nor were we asked to use our judgment with respect to the reasonableness of an expenditure, if and when policies and procedures were not followed."	As the forensic accountants, VA's responsibility should include determining a materiality threshold and, specifically, identifying for the School Board which identified exceptions meet that threshold. By failing to do this work, the OIG Report fails to provide a complete picture to the School Board of what and what is not important. The Report should be revised with a defined materiality threshold and specific findings as to whether each School Board Members' exceptions meet that threshold.
10	The statement, "a review of every transaction did not occur, due to a lack of support provided by the School Board Members and their staff," implied that all School Board Members failed to provide support for their transactions. This is untrue as to Dr. Karp who, as the Report notes, not only kept all his records, but was the only School Board Member for whom the records could be located at Records Retention.	Revise sentence as follows: "a review of every transaction did not occur, due to a lack of support provided by <b>some</b> School Board Members and their staff."
25-27	The Report lists eight types of exceptions but does not explain which of these are major or minor exceptions from School Board policies.	Revise Report to explain that the eight criteria developed by VA can be placed into two major categories: (1) minor exceptions from the policies and procedures that are administrative in nature and do not necessarily indicate misappropriation of funds or malfeasance (F1, F2, F3, F4, & F6) and (2) major exceptions from the policies that may indicate misappropriation (F1, F7, and F8).
37	The statement, "The purchasing cards were stored in an unlocked drawer in the School Board Member's office at the Miami-Dade School Board Administration Building," implies a security problem. This implication is	The Report should specify that the way Dr. Karp's office stored the P-Cards did not cause any security concern.

	false because, as the Report also states, the office door is locked when employee are not present and security clearance is required to access the floor.	
38	The Summary of Exceptions lists the 4 exceptions involving 35 transactions but provides no information about (a) whether these are major or minor exceptions and (b) whether any of these exceptions meet a materiality threshold.	The Summary of Exceptions should be revised to include the detailed findings and conclusions from the Fiske Report.
38	“Response from Former School Board Member” does not include Dr. Karp’s written response, which was provided prior to a set deadline.	The Draft v2 Report and the Final Report should include the entirety of Dr. Karp’s response, including all exhibits thereto.

## **DISTRICT 3 (November 1, 2020 – December 31, 2023)**

### Preliminary Meeting – Ms. Lucia Baez-Geller

On May 24, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 3:

- Ms. Lucia Baez-Geller – School Board Member
- Chrystie Gonzalez – Chief of Staff
- Mateo Lopez – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2020 to December 31, 2023. Additionally, the District 3 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

The Travel card was kept securely with the School Board Member at her home. Initially, the School Board Member kept the P-card at her home. Currently, the P-card is stored in an unlocked drawer in the School Board Member's office located at the Miami-Dade School Board Administration Building. When employees are not on-site, the office door is locked, and security clearance is required to access the seventh floor of the Miami-Dade School Board Administration Building.

### Purchasing Process

The purchasing process begins with a discussion between the School Board Member and her staff regarding upcoming events and needs for purchases. The Administrative Assistant is responsible for preparing the purchase authorization form. They indicated that the purchase authorizations forms are prepared and reviewed prior to the purchase. Subsequently the order is then executed.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 3**

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The School Board Member may perform purchases in person, online, or over the phone. The Administrative Assistant and the Chief of Staff review all deliveries upon arrival to the School Board office. If a purchase requires pickup, the Chief of Staff will collect the packages and bring them to the Miami-Dade School Board Administration Building. The orders are reviewed against the receipts and the ordered supplies. Only the front desk receptionists have access to the locked offices. If employees are out of the office, the receptionists deliver the packages into the School Board Member's office and lock the doors.

### Reconciling and Review

The Administrative Assistant completes the purchase authorization forms. The School Board Member reviews and signs the purchase authorization forms. The Administrative Assistant downloads bank statements directly from the JP Morgan Chase website and prepares the monthly reconciliation worksheets. All monthly reconciliation worksheets are reviewed and signed by the School Board Member.

### Summary of Exceptions

The School Board Member made 26 P-card transactions totaling \$5,868 for the period of November 1, 2020 to December 31, 2023. These transactions were comprised of 23 transactions on the Purchasing Card totaling \$5,590, and 3 transactions on the Travel Card totaling \$278. The School Board Member provided supporting documentation for 26 transactions totaling \$5,868. The review of the supporting documentation resulted in 2 exceptions. The summary of the exceptions are as follows:

- 7 months of improperly completed monthly reconciliation worksheets (**E1**).
- 2 instances due to improper completion of purchase authorization forms (**E4**).

These 2 exceptions involved 11 transactions. Of the 26 total transactions, 1 transaction resulted in an Undeterminable purchase totaling \$194. This transaction was Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

The School Board Member and/or representative did not request an exit conference although one was offered.

### Response from School Board Member

The School Board Member's response is provided on the following page.

April 18, 2025

VIA EMAIL

Mr. Felix Jimenez  
Inspector General  
Office of the Inspector General  
601 NW 1<sup>st</sup> Court, 22<sup>nd</sup> Floor  
Miami, FL 33136

**RE: Lucia Baez-Geller's response to the Miami-Dade County Public Schools OIG  
Purchasing Card and Travel Card (P-Card) Review (July 1, 2018-December  
31, 2023)**

Dear Mr. Jimenez and OIG staff:

Thank you for the opportunity to view the OIG draft report and for the opportunity to provide a response. At all times during my tenure as a board member, my staff and I followed the policies and procedures to the best of our understanding based on the guidance we received. I have reviewed the draft report, and it has been informative and instructive. I also agree with the general recommendations suggested by the OIG in its Observations and Recommendations Section on the draft report pages 68-71.

Once again, I appreciate the important work of the OIG's office, and I will continue to be available to the OIG and to MDCPS for any further questions or follow-up.

Sincerely,

Lucia Baez-Geller  
Former School Board Member

## **DISTRICT 4 (July 1, 2018 – November 1, 2022)**

### Preliminary Meeting – Ms. Perla Tabares Hantman (Former School Board Member)<sup>13</sup>

The OIG and VA jointly conducted telephone conference calls and emails with the former School Board Member's chief of staff and/or administrative assistant regarding the location of the P-card records and supporting documentation (including receipts and invoices). Staff advised that the records were left with the School District and should be with M-DCPS Records Retention. The OIG, via the Superintendents' Chief of Staff Office, contacted Records Retention on the possible storage of the former School Board Member's records. Records Retention staff replied via email that there were no P-card records found for Ms. Perla Tabares Hantman for the period reviewed. Thereafter, the OIG directly contacted Ms. Tabares Hantman, via a telephone call, to inquire on the possible location of her P-card records. Ms. Tabares Hantman responded that the records should be with the School District. Since there was no supporting documentation, VA was only able to review the former School Board Member's Level 3 data provided by the Accounts Payable Department and submitted monthly reconciliation forms. No receipts or invoices were available for review.

### Summary of Exceptions

The former School Board Member made 648 P-card transactions totaling \$51,475 from the period of July 1, 2018 to November 1, 2022. These transactions were comprised of 371 transactions on the Purchasing Card totaling \$30,815, and 277 transactions on the Travel Card totaling \$20,660. The former School Board Member provided no supporting documentation for the 648 transactions totaling \$51,475. The review of the supporting documentation resulted in 2 exceptions.

- 24 months of improperly completed monthly reconciliation worksheets (**E1**).
- No supporting documentation for the 648 transactions totaling \$51,475 (**E8**).

These 2 exceptions involved 648 transactions.

### Draft Report Exit Conference

An exit conference to discuss the results summary of the draft report was held with a representative of the former School Board Member.

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<sup>13</sup> Ms. Tabares Hantman passed away on March 4, 2025.

[Response from Former School Board Member](#)

A response from the former School Board Member's representative is provided on the following page.

## **PERLA TABARES HANTMAN'S RESPONSE TO THE INSPECTOR GENERAL'S REVISED DRAFT REPORT**

I write in regard to the Inspector General's April 7, 2025, Revised Draft Report regarding Purchasing Card and Travel Card (P-card) Review.

Initially, I appreciate the opportunity to respond to the report. I observe that the draft Report on page 43 references a "Draft Report Exit Conference" was held. I was the "representative of the former School Board Member." This conference took place at the School Board's offices on February 11, 2025, and lasted approximately one hour. The one-line mention of the meeting fails to identify issues brought forward during the meeting and fails to address those issues raised at the meeting.

Allow me to address the issues raised at that meeting:

- 1) Ms. Tabares Hantman served the community as a school board member for twenty-six years and as chair for fourteen years. Her service was marked by a consistent improvement in the Miami Dade schools and her dedication to her work and the children of Miami Dade County was unmatched.
- 2) Ms. Tabares Hantman left her position as chair/member two years prior to the initiation of the report. At no time prior to the issuance of this draft report was there any allegation of improper use of the cards.
- 3) Her former staff were interviewed and confirmed that Ms. Tabares Hantman's internal office procedures were followed, that is, each transaction that was placed on the cards was verified by staff and supported by documentation. These documents were compiled and kept by staff and at Ms. Tabares Hantman's retirement from the school board those materials were boxed by the staff and sent for archiving at the school board's storage facility.
- 4) Apparently, until a former school board member was subject to an investigation (and later charged with theft) there was no internal audit conducted by school board auditors to confirm the appropriateness of the charges and match the documentation with the charge.
- 5) Given the passage of time between her departure from the school board and the inauguration of this investigation, it placed an unfair burden upon Ms. Tabares Hantman to resurrect travel or purchases occurring as many as eight years ago. Further, the suggestion that she might be responsible for missing records is inappropriate and misleading.

Finally, as the report references Ms. Tabares Hantman has passed away. Her commitment to the children of this community is unparalleled and should not be blemished. While I do not believe the Inspector General's actions demonize her work it does cast aspersions upon her. This is unfortunate that she is not here to defend herself. The report should include interviews with her chief of staff and administrative aide wherein they described the office operating procedures and how the records were compiled and forwarded to the school board's storage facility. Finally, the lack of auditing of the cards in question of the school board members is in my judgment reflective of a serious oversight that needs to be rectified.

Respectfully submitted,

*/s/ Michael R. Band*

Michael R. Band on behalf of Perla Tabares Hantman

## **DISTRICT 4 (November 1, 2022 – December 31, 2023)**

### Preliminary Meeting – Mr. Roberto J. Alonso

On May 23, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 4:

- Mr. Roberto Alonso – School Board Member
- Rogelio Miret – Chief of Staff
- Sofya Rodriguez – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2022 to December 31, 2023. Additionally, the District 4 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and his staff.

### Storage and Security

The Purchasing Card are stored in an unlocked drawer at the district office in Hialeah. The office door remains locked when no employees are on-site. The Travel Card is stored securely with the School Board Member.

### Purchasing Process

The Administrative Assistant and the Chief of Staff are responsible for all P-card purchasing and filing processes. The team discusses upcoming procurement items, after which the Administrative Assistant retrieves the P-cards, conducts research, and initiates the purchase, ensuring all receipts are collected. Occasionally, the Chief of Staff will initiate purchases. The Chief of Staff prepares the purchase authorization forms. Purchases can be shipped either to the School Board office or the North Hialeah District Office, where an Administrative Assistant reviews all incoming shipments.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 4**

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### Reconciling and Review

The Chief of Staff is responsible for reviewing and signing off on each purchase authorization form. The School Board Member also reviews and signs off on the purchase authorization form. The Administrative Assistant prepares the purchase authorization forms. The forms are signed and authorized by the School Board Member. Bank Statements are downloaded directly from the JP Morgan Chase website by the Administrative Assistants. The Administrative Assistant prepares the monthly reconciliation worksheets. All monthly reconciliation worksheets are reviewed and signed by the School Board Member.

### Summary of Exceptions

The School Board Member made 86 P-card transactions totaling \$9,232 for the period of November 1, 2022 to December 31, 2023. These transactions were comprised of 36 transactions on the Purchasing Card totaling \$3,600, and 50 transactions on the Travel Card totaling \$5,632. The School Board Member was able to provide supporting documentation for 66 transactions totaling \$7,443. The School Board Member provided no supporting documentation for 20 transactions totaling \$1,789 (**E8**). The review of the supporting documentation resulted in 7 exceptions.

- 61 instances due to improper completion of purchase authorization forms (**E4**).
- 22 instances due to sales tax paid totaling \$130 (**E6**).
- 22 instances due to improper submission of purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- 11 months of improperly completed monthly reconciliation worksheets (**E1**).
- 7 instances due to incomplete supporting documentation (**E3**).
- 1 instance due to purchases of unallowable goods or services totaling \$539 (**E7B**).
- No supporting documentation for 20 transactions totaling \$1,789 (**E8**).

These 7 exceptions involved 86 transactions. Of the 86 total transactions, 6 transactions resulted in Undeterminable-sales tax. In addition, 17 transactions resulted in Undeterminable purchases totaling \$616. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

An exit conference to discuss the results summary of the draft report was held with the School Board Member's staff.

### Response from School Board Member

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

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## Superintendent of Schools

Dr. Jose L. Dotres

## Miami-Dade County School Board

Mari Tere Rojas, Chair  
Monica Colucci, Vice Chair  
Roberto J. Alonso  
Dr. Dorothy Bendross-Mindingall  
Mary Blanco  
Danny Espino  
Dr. Steve Gallon III  
Joseph S. Geller  
Luisa Santos

April 18, 2025

Office of the Inspector General for M-DCPS  
601 NW 1<sup>st</sup> Court, 22<sup>nd</sup> Floor  
Miami, FL 33136

Dear Mr. Jimenez,

In response to the recent OIG Revised Draft Report V2 Results – *Review of Purchasing Procedures and P-card Expenditures for Current and Former School Board Members for the Period July 1, 2018 to December 31, 2023*, Ref. IG24-0001-SA, please find below my response to be included with the final report.

The employee previously responsible for record keeping is no longer employed by the District. This personnel decision was based on the individual's overall inability to consistently fulfill key responsibilities associated with the role, including timely and accurate reporting and financial documentation in accordance with District standards. The employee's period of employment was from November 22, 2022, to February 14, 2023.

Additionally, there was one documented instance of an unallowable purchase totaling \$539. This charge was for office attire consisting of two polo shirts and one jacket, each embroidered with the MDCPS logo and the employee's name. These items were intended to be worn at official District events as part of a standardized employee uniform. It is important to note that this purchase was pre-approved prior to being made.

To enhance accountability and prevent unauthorized use, the District Purchasing Card is now securely stored in a locked storage box located in the Hialeah office. Access to the key is strictly limited to the Chief of Staff and the Administrative Assistant.

Should you have any questions or require additional information, please do not hesitate to contact me or my office.

Sincerely,

Roberto J. Alonso  
Board Member, Miami-Dade County Public Schools  
[rjalonso@dadeschools.net](mailto:rjalonso@dadeschools.net)  
(305) 995-1334

School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, Florida 33132

305-995-1001 ~~IG24-0001-SA~~ [dadeschools.net](http://dadeschools.net)

May 15, 2025

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## **DISTRICT 5 (July 1, 2018 – November 1, 2020)**

### Preliminary Meeting – Ms. Susie Castillo (Former School Board Member)

The OIG and VA jointly conducted telephone conference calls and emails with the former School Board Member's chief of staff and/or administrative assistant regarding the location of the P-card records and supporting documentation (including receipts and invoices). Staff advised that the records were left with the School District and should be with M-DCPS Records Retention. The OIG, via the Superintendent's Chief of Staff Office, contacted Records Retention on the possible storage of the former School Board Member's records. Records Retention staff replied via email that there were no P-card records found for Ms. Susie Castillo for the period reviewed. Thereafter, the OIG directly contacted Ms. Castillo, via a telephone call, to inquire on the possible location of her P-card records. Ms. Castillo responded that the records should be with the School District. While no records were obtained by the Records Retention Department, the Accounts Payable Department was able to provide limited supporting documentation, beyond the required monthly reconciliation, which was provided to them by the former School Board Member and her staff while they were in office. These records were used during the review.

### Reconciling and Review

The former Administrative Assistant indicated that the monthly reconciliation worksheets were prepared by the former Chief of Staff.

### Summary of Exceptions<sup>14</sup>

The former School Board Member made 56 P-card transactions totaling \$10,877 from the period of July 1, 2018 to November 1, 2020. These transactions were comprised of 27 transactions on the Purchasing Card totaling \$8,331, and 29 transactions on the Travel Card totaling \$2,546. The Accounts Payable Department was able to provide supporting documentation for 34 transactions totaling \$3,510. The supporting documentation was originally provided to the Accounts Payable Department by the former School Board Member along with the monthly reconciliations. The former School Board Member and her staff provide no supporting documentation for 22 transactions totaling \$7,367 (**E8**). The review of supporting documentation resulted in 5 exceptions. The summary of the exceptions are as follows:

- 34 instances due to improper submission of purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- 34 instances due to improper completion of the purchase authorization forms (**E4**).
- 16 instances due to purchase of unallowable goods or services totaling \$190 (**E7A**).

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<sup>14</sup> Two Staff Members under the former School Board Member had P-cards issued in their names. The purchases made using those P-cards are included within former School Board Member Castillo's section of the report. This was the only School Board Member with P-cards issued in her staff's names.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 5**

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- 5 months of improperly completed monthly reconciliation worksheets (**E1**).
- No supporting documentation for 22 transactions totaling \$7,367 (**E8**).

These 5 exceptions involved 56 transactions.

### [Draft Report Exit Conference](#)

An exit conference to discuss the results summary of the draft report was held with the former School Board Member.

### [Response from Former School Board Member](#)

The former School Board Member's response is provided on the following page.

May 14, 2025

Felix Jimenez

Inspector General

Miami Dade County Public Schools

**Subject: Response Regarding Procurement Records Inquiry**

I am submitting this letter to formally place on the record my response addressing the Office of the Inspector General Purchasing Card and Travel Card Review Report for District 5 – Susie Castillo

Last year, I was contacted by the Office of the Inspector General (OIG) regarding the location of the P-Card charges documents. I informed the OIG that, upon the conclusion of my term, the Miami-Dade County Public Schools (MDCPS) Records Retention Office came to my office to retrieve all relevant documents, including procurement records.

During a virtual meeting with the OIG team on February 10, I reiterated that the Records Retention Office came to my office to collect all required files upon the completion of my term.

I raised a key question to the team: if MDCPS has no record of my P-card reconciliation, how was Accounts Payable able to process payments to the credit card company, and how was I reimbursed without the corresponding receipts? If the Records Retention Office misplaced these records, why wasn't the accounting department consulted to retrieve the reimbursement documentation?

I did not receive a response to these questions. This situation highlights both the need to audit school board member charges and the administration's failure to locate submitted records from that period properly.

Susie Vicaria (Castillo)

Former School Board Member, District 5

## **DISTRICT 5 (November 1, 2020 – November 1, 2022)**

### Preliminary Meeting – Ms. Christine Fraga (Former School Board Member)

July 11, 2024, VA and the OIG held an in-person meeting at the City of Doral Government Center with the following individual from District 5:

- Ms. Christine Fraga – School Board Member

Prior to meeting with the former School Board Member, a call occurred with one of the former Board Member's previous staff members, Nicole Reniso. Ms. Reniso indicated that records were in the possession of the former Board Member. No additional individuals employed under the supervision of the former School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2020 to November 1, 2022. Additionally, the District 5 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the former School Board Member and her staff.

### Storage and Security

During the meeting with the former School Board Member, she indicated that the P-cards were kept with the former Chief of Staff.

### Purchasing Process

The former School Board Member indicated that prior to expenditure, she and her staff would meet in order to discuss necessary expenditures. The former Chief of Staff was responsible for preparing the purchase authorization forms, as well as purchasing the goods or services. For any questionable purchases staff would contact the Accounts Payable Department regarding the allowability of the expenditure. The former School Board member also indicated that she did not utilize the travel card. All purchases were shipped to the Miami-Dade School Board Administration Building. The former Chief of Staff would review the received purchases and reconcile the

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 5**

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purchases against the receipts. Only the front desk receptionists have access to the locked offices. Purchases were never delivered to the satellite office, and P-cards were never kept there.

### Reconciling and Review

Purchase authorization forms were prepared by the former Chief of Staff, reviewed and signed by the former School Board Member. The former Chief of Staff downloads the bank statements from the JP Morgan Chase website and prepares the monthly reconciliation worksheets. All monthly reconciliation worksheets are reviewed and signed by the former School Board Member.

### Records Retention

Records were kept in the former Chief of Staff's office prior to the former School Board Member leaving office. The former School Board Member indicated that upon leaving office she was told to keep her records.

### Summary of Exceptions

The former School Board Member made 133 P-card transactions totaling \$31,116 from the period of November 1, 2020 to November 1, 2022. These transactions were comprised of 133 transactions on the Purchasing Card totaling \$31,116. The former School Board Member did not have any Travel Card transactions. The former School Board Member provided supporting documentation for 126 transactions totaling \$30,419. The former School Board Member did not have supporting documentation for 7 transactions totaling \$697 (**E8**). The review of the supporting documentation resulted in 7 exceptions.

- 97 instances due to incomplete supporting documentation (**E3**).
- 51 instances due to improper completion of the purchase authorization forms (**E4**).
- 20 months of improperly completed monthly reconciliation worksheets (**E1**).
- 6 instances due to sales tax paid totaling \$102 (**E6**).
- 1 instance due to purchase of goods and services in excess of \$3,000 transaction limit (**E5**).
- 1 instance due to purchase of unallowable goods or services totaling \$750 (**E7B**).
- No supporting documentation for 7 transactions totaling \$697 (**E8**).

These 7 exceptions involved 129 transactions. Of the 133 total transactions, 97 transactions resulted in Undeterminable-sales tax. In addition, 6 transactions resulted in Undeterminable purchases totaling \$4,115. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

The former School Board Member and/or representative did not request an exit conference although one was offered.

[Response from Former School Board Member](#)

The former School Board Member did not provide a response.

## **DISTRICT 5 (November 1, 2022 – December 31, 2023)**

### Preliminary Meeting – Mr. Danny Espino

On May 20, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 5:

- Mr. Danny Espino – School Board Member
- Alberto Mancebo – Chief of Staff

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2022 to December 31, 2023. Additionally, the District 5 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and his staff.

### Storage and Security

Purchasing Cards are kept in the Chief of Staff's desk located at the Miami-Dade School Board Administration Building. The office door is locked when there are no employees on-site and the office floor requires security approval to access the seventh floor.

### Purchasing Process

To streamline the purchasing process, the Chief of Staff will consult with the School Board Member to obtain quoted prices, whenever a purchase is necessary. If the cost is close to \$1,000, several quotes or comparable prices should be gathered. Once the School Board Member gives the approval, a requisition form will be prepared for his signature. After the School Board Member signs the form, it will also be signed off by the Chief of Staff, allowing the purchase to be made. All paperwork must be initialed by the Chief of Staff and then filed together with all other

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 5**

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applicable supporting documentation. The monthly reconciliation worksheet is prepared at the end of the month using an internal checklist.

Per the School Board Member and their Chief of Staff, a subscription to the Miami Herald was approved by the Administrative Director - Accounts Payable Department as a one-time purchase. The team previously used Mailchimp for email distribution but switched to Constant Contact due to the monthly subscription exceeding their limit. They noted that Mailchimp allowed for the distribution of meetings and newsletters via email to constituents.

### Reconciling and Review

Purchase authorization forms are completed by the Administrative Assistant and signed by the Chief of Staff. The forms are signed and authorized by the School Board Member. P-card statements become available at the end of each month and are downloaded as close to this date as possible, ensuring they meet the deadline of the 15th. On the 2nd of the following month, the statement should be downloaded and signed by the School Board Member once all purchases are reviewed. However, it was noted by the Chief of Staff that obtaining signatures can be difficult, as the School Board Member has multiple responsibilities. Statements are downloaded directly from the JP Morgan Chase site by the Chief of Staff or Administrative Assistant. Monthly reconciliations are prepared by the Administrative Assistant and signed by the Chief of Staff. Additionally, all monthly reconciliation worksheets are reviewed and signed by the School Board Member.

### Summary of Exceptions

The School Board Member made 26 P-card transactions totaling \$7,876 for the period of November 1, 2022 to December 31, 2023. These transactions were comprised of 17 transactions on the Purchasing Card totaling \$5,041, and 9 transactions on the Travel Card totaling \$2,835. The School Board Member was able to provide supporting documentation for 23 transactions totaling \$7,766. The School Board Member provided no supporting documentation for 3 transactions totaling \$110 (**E8**). The review of the supporting documentation resulted in 3 exceptions.

- 6 instances due to improper completion of the purchase authorization forms (**E4**).
- 4 instances due to improper submission of the purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- No supporting documentation for 3 transactions totaling \$110 (**E8**).

These 3 exceptions involved 9 transactions. In addition, 3 of the 23 reviewed transactions resulted in Undeterminable purchases totaling \$1,561. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

[Draft Report Exit Conference](#)

An exit conference to discuss the results and summary of the draft report was held with the School Board Member and staff.

[Response from School Board Member](#)

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

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**Superintendent of Schools**

**Dr. Jose L. Dotres**

**Miami-Dade County School Board**

**Mari Tere Rojas, Chair**

**Monica Colucci, Vice Chair**

**Roberto J. Alonso**

**Dr. Dorothy Bendross-Mindingall**

**Mary Blanco**

**Danny Espino**

**Dr. Steve Gallon III**

**Joseph S. Geller**

**Luisa Santos**

April 16, 2025

Office of the Inspector General

Dear Mr. Felix Jimenez,

I want to extend my sincere gratitude to you and your team for the time, effort, and professionalism that went into the recent review of School Board Member P-Card and Travel Card expenditures. The thoroughness of the audit is evident, and I commend your office for its commitment to accountability and transparency on behalf of the public.

I am pleased that the findings in the draft report for District 5 correctly confirmed what we knew to be true: there were no instances of fraud in our office. I was also confident that no high-dollar policy violations would be found. This reflects the integrity with which our office approaches its fiduciary responsibility to the taxpayers of Miami-Dade County.

That said, I respectfully submit that the report's characterization of sole responsibility for P-Card compliance falling on School Board Members is not accurate and does not reflect the manner by which policies are implemented and/or the operational reality of how our office interacts with the M-DCPS Administration. In our experience, the approval process for purchases is primarily a function of the administration and includes the review and comment by multiple divisions within M-DCPS finance before a disbursement can be made. That is, our office does not have access to the critical systems needed to approve expenditures and does not have the final say on the approval of expenditures.

I am a steward of public funds, though it is important to acknowledge that the School Board Member offices, especially with regard to expending public funds, work exclusively through our M-DCPS administration, which, as you know, has the day-to-day operational responsibilities to review, approve or deny, and ultimately issue payments on purchases. To that point, I feel compelled to address what I believe to be deficiencies in that current system.

P-Card and Travel card processes are insufficient and inconsistent. Our office has experienced a cumbersome and draconian process, which has resulted in months or years of delays in approving purchases like official School Board travel. Conversely, forms with technical deficiencies, like a missing date, have been accepted and approved by the administration without question. I find it disheartening that such technicalities, which the administration has routinely permitted, be classified as "improper completion." We rely on the operational experts in finance to assist in the processing of our expenditures and to be our quality assurance in this administrative process. Excusing the administration of this burden is to shift operational responsibilities within M-DCPS to elected officials and their offices.

**School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, Florida 33132**

**305-995-1000 [www.madeschools.net](http://www.madeschools.net)**

**May 15, 2025**

**Page 77**

As it is, long before the OIG audit began, my office proactively invited M-DCPS Accounts Payable staff to audit and review all of our P-Card documentation. That internal review found no issues with our recordkeeping, a testament to the internal controls and attention to detail already in place in our operations. As such, it is evident that more robust, ongoing training opportunities are needed to ensure that staff across all board offices are equipped to follow procedures accurately and consistently. I welcome the opportunity to work collaboratively with district administration to improve and standardize this training.

Finally, I urge your office and M-DCPS leadership to consider modernizing and simplifying the expenditure approval process. The documentation process must be designed to uphold public accountability while striving for administrative efficiency.

In closing, I again thank you and your team for this important work and remain committed to improving the systems that support transparency, accountability, and responsible governance.

Sincerely,



Danny Espino

School Board Member – District 5  
Miami-Dade County Public Schools

## **DISTRICT 6 (July 1, 2018 – December 31, 2023)**

### Preliminary Meeting – Ms. Mari Tere Rojas

On May 9, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 6:

- Ms. Mari Tere Rojas – School Board Member
- Lourdes Amayo – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of July 1, 2018 to December 31, 2023. Additionally, the District 6 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

P-cards are kept in the Purchasing Card Binder, which is stored in a locked drawer in the School Board Member's office at the Miami-Dade School Board Administration Building. The office door is locked when there are no employees on-site and the office floor requires security approval to access the seventh floor.

### Purchasing Process and Reconciliation

The Administrative Assistant initiates purchases, prints monthly bank statements, and prints emails for approved vendors and packing lists. The Chief of Staff handles all reviews, including the packing list and the initialing of purchase authorization forms. The School Board Member is responsible for reviewing and signing off on all purchase authorization forms and monthly reconciliation worksheets.

### Summary of Exceptions

The School Board Member made 119 P-Card transactions totaling \$17,581 for the period of July 1, 2018 to December 31, 2023. These transactions were comprised of 102 transactions on the Purchasing Card totaling \$13,995, and 17 transactions on the Travel Card totaling \$3,586. The School Board Member was able to provide supporting documentation for 119 transactions totaling \$17,581. The review of the supporting documentation resulted in 4 exceptions. The summary of the exceptions are as follows:

- 70 instances due to improper completion of the purchase authorization forms (**E4**).
- 10 instances due to purchases of unallowable goods or services totaling \$561 (**E7B**).
- 3 months of improperly completed monthly reconciliation worksheets (**E1**).
- 2 instances due to sales tax paid totaling \$13 (**E6**).

These 4 exceptions involved 78 transactions. In addition, 2 of the 119 total transactions resulted in Undeterminable purchases totaling \$154. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable/P-card Department.

### Draft Report Exit Conference

An exit conference to discuss the results and summary of the draft report was held with the School Board Member and staff.

### Response from School Board Member

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

*giving our students the world*

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Miami-Dade County School Board**

Mari Tere Rojas, Chair

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Mary Blanco

Danny Espino

Dr. Steve Gallon III

Joseph S. Geller

Luisa Santos

April 15, 2025

Mr. Felix Jimenez  
Inspector General  
Office of the Inspector General  
for Miami-Dade County Public Schools

Dear Mr. Jimenez,

The recent audit/review conducted by the Office of the Inspector General (OIG) and Verdeja & Alvarez, LLP (VA), pursuant to Revised Agenda Item Good Cause 2, H-2, which I, Mari Tere Rojas, proffered as the School Board Chair, at the meeting of January 17, 2024, and unanimously co-sponsored and approved by the Board, was to ensure the citizens of Miami-Dade County transparency, accountability, and excellence in governance in the management of the School Board Member Offices, specifically the use of the P-cards and travel cards.

Through its thorough examination and diligent work, the OIG's review has not only provided critical insights into operational efficiencies but also highlighted areas where improvements are necessary for the betterment of our systems and processes. In an era where public trust is of paramount importance, the OIG's audit/review underscores its role as a crucial oversight body. By conducting audits/reviews with meticulous care and a focus on improving systems, the OIG fosters a culture of continuous improvement and strengthens the foundation of ethical and effective governance. The School Board welcomes and supports the work of the OIG.

It has always been the intent of the Board to support audits/reviews to ensure that there is no mismanagement of funds or fraudulent purchases and if there are any areas of improvement, these should be delineated in any report in order for corrective action to be taken. The Board is on record as always wanting and willing to do things right, and to correct any issues that are brought to their attention. Based on the recent audit/review draft report provided by the OIG, it **appears that there is no evidence of mismanagement of funds or fraudulent purchases within the Offices of School Board Members.**

While the audit/review did identify some exceptions to established procedures and policies, these instances were minor in nature and did not suggest any fraudulent activity or mismanagement of funds. We are committed to addressing these exceptions and will implement corrective measures to ensure that such discrepancies do not occur in the future, with the assistance and monitoring of Accounts Payable. Our goal is to strengthen our processes and maintain the highest standards of financial and procurement integrity.

The following sentences outline some of the questions and concerns I have raised regarding this audit/review, which I believe will help further clarify the exceptions and ensure that all aspects of this review are thoroughly understood and addressed. These questions focus on areas where additional context or clarification may be needed from Accounts Payable to fully assess the review's results, and any actions required moving forward.

## **EXECUTIVE SUMMARY**

- Page 10 - *"Additionally, a review of every transaction did not occur, due to a lack of support provided by the School Board Members and their staffs. Of the 2,193 transactions that occurred during the period under review, 911 transactions had no supporting documentation, resulting in 1,282 transactions available for review."* It is important to point out and clarify that the 911 transactions with no supporting documentation almost entirely relate to two or three former board members, not the current ones. Also, District 6 had zero E3 or E8 exceptions.
- Page 10, *"The majority of exceptions were due to departures from procedural related policies. However, the review also resulted in exceptions related to expenditures made on items deemed unallowable. There were 97 transactions in which expenditures occurred for unallowable purposes."* Most of these are E7a type, such as buying paper from Office Depot instead of the S & D warehouse during the Covid pandemic when supplies were low or out. District 6 had 10 E7b exceptions, but no E7a exceptions.

## **BACKGROUND**

- Page 15: In the draft report, in the preliminary meeting, on April 4, 2024, there are three individuals from Accounts Payable who met with the auditors. Also in attendance were the Chief of Staff and the Chief Financial Officer. As reported, attending the preliminary meeting were the General Counsel and the Associate General Counsel. However, as delineated on page 20 in the organizational chart, Accounts Payable reports to the Controller. The Controller was not present at any of the preliminary meetings. On February 28, 2025, almost a year later, the OIG and VA met with the Controller (Page 17), pursuant to a recommendation I made to the OIG since the Controller had not participated with the original group.

## **SUMMARY OF PURCHASING CARD POLICIES AND PROCEDURES**

- Page 22 - The monthly increases to the P-Card expenditures, as delineated in the P-Card Policies and Procedures Manual 2022 state the following: "The District has established the following *Not To Exceed* monthly limits by location category with the Administrative Offices having a limit of \$6,000." Based on the draft report presented, none of the Board Members in this audit/review, in the five-year period of this review, made any request for increases.

## DISTRICT 6 (JULY 1, 2018 – DECEMBER 31, 2023) – SUMMARY OF EXCEPTIONS, PAGE 56

The audit/review exceptions noted for District 6 are not considered significant and primarily consist of minor issues. These observations do not indicate any major deficiencies or systemic concerns but rather highlight areas where improvements can be made to enhance overall efficiency and compliance, with the support and monitoring of the staff from Accounts Payable.

- 70 instances...(E4) – the forms were not completed exactly as required by procedures, but not a substantive exception. Also, Accounts Payable repeatedly approved them without sending these forms back (notifying) to the Board Office. It must be pointed out that the *Purchase Authorization Form* (FM-5707), used during this time period, has been revised. The new Form FM-5707 (03-25) is now titled *Purchase Card Pre-Authorization Form*.
- 10 instances...(E7b) – I would point out again here that (from my reading of the Excel Spreadsheet), eight (8) of the 10 cases of paper from Office Depot instead of S & D. In my humble opinion, I do not consider these to be “unallowable goods or services.” It was allowable and necessary goods procured from an approved vendor and an approved item when the warehouse was out or running low. I’m not sure what the two (2) other E7b are. District 6 had zero E7a exceptions.
- 3 months.... (E1) – the worksheets were not completed exactly as required by procedures, but not a substantive exception. Also, Accounts Payable repeatedly approved them without sending the worksheets back (notifying) to the Board Office.
- 2 instances... (E6) – During the five-year review, District 6 had two instances where sales taxes were paid totaling \$13. I have written a personal check for \$13 to cover this exception.

## OBSERVATIONS AND RECOMMENDATIONS – Pages 68-71

- Observation #1 – Records Retention. This is an area of great concern to me. In fact, immediately after taking office in November 2016, one of her first agenda items I proffered was H-13 at the meeting of December 14, 2016 – RECORDS MANAGEMENT AND RETENTION – SCHOOL BOARD MEMBERS to address processes, procedures, and appropriate training. On page 55 of this report, there is no exception for storage and security for District 6. We maintain our files properly safe and secured throughout the years.
- Observation #3 – “During meetings with School Board Members and their staffs, several individuals responsible for P-card duties indicated that they had not received P-card training.” This was a surprise to me as members of my staff have received individual and group P-Card training when a new full time employee is hired. This is not an exception for District 6.
- Observation #4 – The M-DCPS manual, as stated in this observation, does not clarify the use of a single form for multiple purchases. Accounts Payable must address and clarify this observation.
- Observation #5 – “Upon reviewing certain supporting documentation provided by the School Board Members and their staffs, the M-DCPS Accounts Payable/P-card Department could not ascertain whether certain purchases were allowable under M-DCPS purchasing policy.” If Accounts Payable cannot ascertain whether certain purchases were

allowed, how can a Board Member comply with the purchasing policy when the department who oversees the P-Card Program cannot answer this?

- Observation #6 – *“Upon review of P-card transactions, it was observed the sales taxes were paid on certain transactions.”* During the five-year review, District 6 had two instances where sales taxes were paid, totaling \$13. As previously stated, I have written a personal check for \$13 to cover this exception.
- Observation #7 – *“Upon reviewing the P-card purchase authorization forms, we noted several instances of individuals completing the purchase authorization forms after the purchases were performed.”* While the 2022 Manual, on page 6, states that the worksite administrator is considered the main cardholder and must approve every purchase prior to the purchase being made on the Purchase Authorization Form (FM-5707, the title of Form FM-5707 (04-17) is *Purchase Authorization Form*. The new Form FM-5707 (03-25) has now been revised, and it is now titled *Purchase Card Pre-Authorization Form*. The revised form now includes the pre-authorization that was not previously included in the form.
- Observation #10 – *“Supporting documentation was not required to be submitted to the Accounts Payable Department for M-DCPS.”* This was one of the exceptions for District 6. On page 56 of the report, it states that *“These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by M-DCPS Accounts Payable/P-card Department.”* This is an issue for Accounts Payable to address and not for School Board Members.
- Observation #11 – *“Many of the findings that occurred during the review of the P-cards were for reoccurring errors.”* Why didn't Accounts Payable notify Board members of these errors and why were the transactions processed?
- Observation #12 – The P-Card Manual states that purchasing cards are for items less than \$3,000. A Purchase was noted in excess of the \$3,000 transaction limit. This appears to have been a single transaction, not in District 6. The question is still why was this transaction processed by Accounts Payable?
- Observation #13 – *“There were numerous purchases in excess of \$1,000. Quotes were not provided as part of the supporting documentation in many of these instances.”* If quotes were not provided, why were the transactions processed by Accounts Payable?
- Observation #14: Some of the observations in the report state that unauthorized purchases were made to the Office Depot for a box of paper. We are well aware that paper is purchased through Stores and Distribution (S/D). However, in these cases, only a single box of paper was purchased at a time in order for the office to continue functioning. It may take anywhere between two to three weeks for S/D to make deliveries. Furthermore, during the COVID pandemic, S/D ran out of paper for several weeks, and offices and schools had to continue functioning and that is the reason why a box of paper was purchased. These are not excuses but the reality of a working office with limited space and immediate needs. The 2022 P-CARD manual states that if there is a need to purchase an item not available from S/D at the time, an email authorization must be secured from S/D. Furthermore, Office Depot is an approved M-DCPS vendor and boxes of paper are authorized items to be purchased from Office Depot.

I have continuously raised concerns as to why Accounts Payable approved transactions that were not in line with established policies and procedures. Additionally, I question why these

discrepancies were never brought to the attention of School Board Members, as this lack of communication may have hindered timely corrective action. Addressing these concerns is essential to ensuring greater oversight and transparency in the future. The Superintendent of Schools must take immediate action to ensure that Accounts Payable and those individuals who supervise this office appropriately review and communicate with School Board members when there are any discrepancies or lack of documentation in order to process the P-Card and travel card reconciliations, pursuant to School Board policies and procedures.

The findings presented by the OIG were both enlightening and constructive, offering actionable recommendations aimed at strengthening internal controls, safeguarding resources, and optimizing performance. Their work not only identifies existing issues but also provides a clear roadmap for corrective actions.

I will always be willing to take corrective action, as deemed necessary and as noted in any audit/review. In fact, I have repeatedly stated that the only way we will learn and do better is if we address concerns and areas of improvement in any audit review.

Please know that I am available to further discuss the exceptions of this review if you have any questions or need additional clarifications.

Sincerely,



Mari Tere Rojas,  
School Board Chair  
Miami-Dade County School Board

## **DISTRICT 7 (January 1, 2023 - December 31, 2023)<sup>15</sup>**

### Preliminary Meeting – Ms. Mary Blanco

On May 24, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 7:

- Ms. Mary Blanco – School Board Member
- Sophia Medina – Administrative Assistant

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of January 1, 2023 to December 31, 2023. Additionally, the District 7 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

P-cards are kept at the Chief of Staff's desk located at the Miami-Dade School Board Administration Building. The office door is locked when there are no employees on-site and the office floor requires security approval to access the seventh floor. Only the Administrative Assistant and the School Board Member have access to the P-card.

### Purchasing Process

The School Board Member and her staff begin by discussing and deciding on the necessary supplies, creating the supply list. The Administrative Assistant is responsible for receiving and

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<sup>15</sup> District 7 data was excluded for the period July 1, 2018 through December 31, 2022. Transactions involving the former School Board Member are excluded in this report. For more information, refer to OIG report IG-23-0001-SI.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 7**

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signing off on the packages. Until recently, the Chief of Staff managed the JP Morgan account. As there was a vacancy in the Chief of Staff position, the process has been performed by the Administrative Assistant. The Administrative Assistant prints the bank statements and prepares the monthly reconciliation worksheets. The Chief of Staff previously prepared the purchase authorization forms, which are signed and reviewed by the School Board Member.

### Summary of Exceptions

The School Board Member made 16 P-Card transactions totaling \$5,110 for the period of January 1, 2023 to December 31, 2023. These transactions were comprised of 16 transactions on the Purchasing Card totaling \$5,110. The School Board Member did not have any transactions on the Travel Card during this period. The School Board Member was able to provide supporting documentation for 16 transactions totaling \$5,110. The review of supporting documentation resulted in 2 exceptions. The summary of the exceptions are as follows:

- 12 instances due to improper completion of purchase authorization forms (**E4**).
- 1 instance due to purchases of unallowable goods or services totaling \$33 (**E7B**).

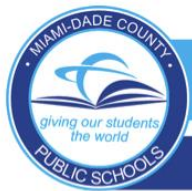
These 2 exceptions involved 13 transactions.

### Draft Report Exit Conference

An exit conference to discuss the results and summary of the draft report was held with the School Board Member and staff.

### Response from School Board Member

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

*giving our students the world*

## *Superintendent of Schools*

Dr. Jose L. Dotres

## *Miami-Dade County School Board*

Mari Tere Rojas, Chair  
Danny Espino, Vice Chair  
Roberto J. Alonso  
Lucia Baez-Geller  
Dr. Dorothy Bendross-Mindingall  
Mary Blanco  
Monica Colucci  
Dr. Steve Gallon III  
Luisa Santos

I have received the revised draft of the Review of Purchasing Procedures and P-Card Expenditures for Current and Former School Board Members. I appreciate the thorough review based on the school board's unanimous request for an in-depth review of purchasing procedures and expenditures for the last five years.

I am happy to see that the exceptions identified in the report were related to internal school district procedures rather than a misuse of funds. I am also very pleased that during my tenure serving District 7, we had minimal procedural exceptions. These findings are separate from the ongoing investigation of the former District 7 School Board Member's purchasing procedures.

Regarding the purchase of copy paper for \$33 that was listed as unallowable, please note that it was an allowable purchase through an approved vendor (Office Depot). Procedurally, copy paper should be purchased through District Stores and Distribution Warehouse; however, items are frequently out of stock resulting in delayed deliveries. This \$33 purchase was an allowable and necessary office supply secured through an approved vendor.

Lastly, regarding the completion of the Purchase Authorization Forms, staff have since been trained in the monthly credit card reconciliation procedures. My office has spoken extensively to Accounts Payable and has been given directions regarding the proper protocol.

Regards,

Mary Blanco, School Board Member District 7  
The School Board of Miami-Dade County, Florida

## **DISTRICT 8 (July 1, 2018 – November 1, 2022)**

### Preliminary Meeting – Dr. Marta Perez (Former School Board Member)

The OIG and VA jointly conducted telephone conference calls to the former School Board Member's administrative assistant on the location of the P-card records and supporting documentation (including receipts and invoices). The administrative assistant advised that records were left with the former Board Member's Chief of Staff. OIG made attempts to contact Dr. Marta Perez's chief of staff who is currently a District employee via telephone calls and emails, however, no response was received. The OIG, via the Superintendents' Chief of Staff Office, contacted Records Retention on the possible storage of the former Board Member's records. Records Retention staff replied via email that there were no P-card records for Dr. Marta Perez for the period reviewed. Thereafter, the OIG directly contacted Dr. Perez, via a telephone call, on the possible location of her P-card records. Dr. Perez responded that the records should be with the School District and to contact her former chief of staff. As a result, limited information was obtained regarding the policies and procedures used by District 8 staff for obtaining, utilizing, and reconciling P-card transactions during the respective period. In addition, while no records were obtained from the Records Retention Department, the Accounts Payable Department was able to provide limited supporting documentation, beyond the required monthly reconciliations, which was provided to them by the former School Board Member and her staff while they were in office. These records were used during the review.

### Summary of Exceptions

The former School Board Member made 149 P-card transactions totaling \$33,016 from the period of July 1, 2018 to November 1, 2022. These transactions were comprised of 100 transactions on the Purchasing Card totaling \$20,225, and 49 transactions on the Travel Card totaling \$12,791. The Accounts Payable Department was able to provide supporting documentation for 42 transactions totaling \$10,381. The supporting documentation was originally provided to the Accounts Payable Department by the former School Board Member in connection with submitting the monthly reconciliations. The former School Board Member and her staff provided no supporting documentation for 107 transactions totaling \$22,635 (**E8**). The review of the supporting documentation resulted in 6 exceptions. The summary of the exceptions are as follows:

- 21 instances due to improper completion of the purchase authorization forms (**E4**).
- 10 months of improperly completed monthly reconciliation worksheets (**E1**).
- 1 instance due to sales tax paid totaling \$6 (**E6**).
- 4 instances due to incomplete supporting documentation (**E3**).
- 2 instances due to purchase of unallowable goods or services totaling \$118 (**E7A**).
- No supporting documentation for 107 transactions totaling \$22,635 (**E8**).

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 8**

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These 6 exceptions involved 134 transactions. Of the 149 total transactions, 3 transactions resulted in Undeterminable-sales tax. In addition, 5 transactions resulted in Undeterminable purchases totaling \$4,978. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable Department.

### [Draft Report Exit Conference](#)

An exit conference to discuss the results and summary of the draft report was held with the School Board Member.

### [Response from School Board Member](#)

The School Board Member's response is provided on the following page.

**Marta Perez**

Former Miami-Dade County Public Schools Board Member  
1208 Aguila Ave.  
Coral Gables, FL 33134  
Feb. 3, 2025

**Inspector General Felix Jimenez**

Office of the Inspector General  
Miami-Dade County Public Schools  
Miami, FL

Dear Inspector General Jimenez:

I am writing in response to the ongoing audit of the Miami-Dade County School Board offices, which has raised serious concerns regarding its focus, execution, and underlying implications. Having proudly served this district for 24 years with unwavering integrity and accountability to the public, I find it necessary to address this matter with both clarity and urgency.

During my tenure as a school board member, I consistently prioritized transparency and financial responsibility. Among my significant contributions to Miami-Dade County Public Schools, I championed the creation of the Office of Inspector General—the first of its kind in a school district nationwide—because I understood that maintaining public trust requires strong oversight. In 2011, I proposed and successfully passed a resolution to ensure that all school board offices, including those of board members, the superintendent, and the school board attorney, would undergo annual audits to guarantee the responsible use of public funds. (Copy attached).

It was my understanding that this policy had been implemented and adhered to. To learn now that audits were loosely conducted in the first year and subsequently neglected is deeply concerning, as it undermines the accountability measures I worked hard to establish. This failure of oversight has now led to an unfortunate situation where the public's trust in the district has been further eroded.

When I left office in 2022, all records from my 24 years of service, including expense reports and supporting documentation, were left with the appropriate departments—Accounts Payable and Records Retention—as required along with all keys and other district property.

To ensure accuracy, I have consulted with my former staff members, Ms. Lourdes Amaya (currently working with Board Chair Maria Teresa Rojas), Ms. Vivian Lissabet (currently working in the labor department), and Mr. Jerald Bloomstein (currently a teacher). Each of them confirmed that our office expense reports were submitted monthly to the district's Accounts Payable department as expenses occurred.

My staff and I never received any indication during my tenure or after I left office that our records were improperly submitted or incomplete. To now hear that records are missing or were

improperly handled is deeply troubling and raises serious questions about the internal processes within the district.

It is therefore deeply confusing that, nearly three years later, we are now being told that these records cannot be found, yet discrepancies have been identified in our accounting. This raises a critical question: how can there be exceptions noted when the very records required to verify or dispute them are missing?

Moreover, I find it unacceptable that the audit excludes the one board member who has been publicly revealed to have committed egregious acts of fraud and theft with district funds. This individual's conduct is at the heart of the public outcry and the reason this audit was ordered in the first place. Failing to include their office in this review not only undermines the credibility of the audit but also fails to address the public's demand for accountability. Additionally, the exclusion of the superintendent's office from the audit is equally troubling, as that office holds significant financial and operational responsibility within the district.

The purpose of this audit should not be to cast a shadow over the offices of those who served with integrity but to identify how such egregious fraud occurred, who was responsible, and what systemic failures allowed it to persist undetected. The public deserves to know the truth about how one individual could misuse substantial public funds over the course of years and whether the mechanisms of oversight, such as audits and internal controls, were circumvented or ignored. Who allowed this for so long?

As someone who has always supported the work of the Office of Inspector General and who has dedicated their career to fostering accountability within this district, I urge you to ensure this audit is conducted comprehensively and fairly. This includes:

1. **Including all relevant parties** in the audit, particularly the individual board member implicated in fraud, as well as the superintendent's office, which has significant oversight responsibilities.
2. **Investigating the failures in recordkeeping** within the Accounts Payable and Records Retention departments that have resulted in missing or incomplete documentation for past board members.
3. **Examining systemic issues** that allowed fraud to occur undetected for years, with the goal of strengthening oversight and safeguarding public funds moving forward.

I have always believed that public service is a sacred trust. Throughout my 24 years as a school board member, I worked tirelessly to honor that trust and ensure that every decision I made was in the best interest of the students, staff, and taxpayers of Miami-Dade County. I have nothing to hide and stand by the integrity of my record, but I will not allow my reputation—or the trust I worked so hard to build with this community—to be unfairly called into question due to failures in oversight and recordkeeping that occurred after my departure.

I trust that you will take these concerns seriously and ensure that this audit fulfills its true purpose: to hold those responsible for misconduct accountable and to restore the public's faith in our district's governance.

Thank you for your attention to this important matter.

Sincerely,

Marta Perez  
Former Miami-Dade County Public Schools Board Member

Office of School Board Members  
Board Meeting of October 19, 2011

October 18, 2011

Dr. Marta Pérez, Board Member

**SUBJECT:** FINANCIAL AUDIT OF THE OFFICE OF SCHOOL BOARD MEMBERS, THE OFFICE OF THE SUPERINTENDENT, THE OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS AND THE OFFICE OF THE SCHOOL BOARD ATTORNEY } Revised

**COMMITTEE:** INSTRUCTIONAL EXCELLENCE AND COMMUNITY ENGAGEMENT

**LINK TO STRATEGIC FRAMEWORK:** FINANCIAL EFFICIENCY/STABILITY

It was recently brought to our attention that the accounts of the School Board Members are not audited. } Revised

We should ask that our accounts be audited for these reasons:

1. lead by example;
2. ensure our office finances are open and transparent; and
3. improve, if necessary, our accounting practices.

As recommended by the Audit and Budget Advisory Committee and the Innovation, Efficiency & Governmental Relations Committee of the School Board, this audit should also include the Office of the Superintendent, the Office of Management and Compliance Audits, and the Office of the School Board Attorney. } Added

**ACTION PROPOSED BY  
DR. MARTA PÉREZ:**

That The School Board of Miami-Dade County, Florida direct the Chief Auditor to arrange for a financial audit of the Office of School Board Members, the Office of the Superintendent, the Office of Management and Compliance Audits, and the Office of the School Board Attorney. This financial audit, at no additional cost to the District, is to be conducted, no later than January 2012, by the independent external auditing firm of McGladrey & Pullen, LLC, currently conducting the financial audit of the District. } Revised

**REVISED  
H-10**

## **DISTRICT 8 (November 1, 2022 – December 31, 2023)**

### Preliminary Meeting – Ms. Monica Colucci

On May 16, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 8:

- Monica Colucci – School Board Member
- George Nunez – Chief of Staff
- Carolina Castillo – Legislative Director

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2022 to December 31, 2023. Additionally, the District 8 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

The Legislative Director has access to the P-cards. The purchasing cards are stored in an unlocked drawer in the School Board Member's office at the Miami-Dade School Board Administration Building. When no employees are on-site, the office door is locked, and security clearance is required to access the seventh floor of the Miami-Dade School Board Administration Building.

### Purchasing Process

To begin the purchasing process, the Legislative Director prepares a list of upcoming purchases each month. Most orders are processed through the School Board's Amazon business account, and if not, through the Office Depot business account. Once items are discussed and research is complete, the Legislative Director will prepare the purchase authorization form and sign off. The Legislative Director downloads and prints all receipts for filing in the purchasing card binder. Additionally, the Legislative Director uploads the supporting documents to the SAP portal. The Chief of Staff then reviews the purchase authorization form and verifies that the goods received match the receipts and supporting documentation.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 8**

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For the Travel Card, the activity level is low, as the School Board Member prefers not to use it and often stays with acquaintances. The Travel Card is generally used for airfare only, with the Legislative Director obtaining three price quotes and selecting the lowest rate. Additionally, the Legislative Director prepares all monthly reconciliation worksheets.

### Reconciling and Review

The Legislative Director downloads the bank statements from the JP Morgan Chase website and prepares the monthly reconciliation worksheets. The monthly reconciliation worksheets are reviewed and signed by the Chief of Staff and the School Board Member.

### Summary of Exceptions

The School Board Member made 55 P-card transactions totaling \$6,401 for the period of November 1, 2022 to December 31, 2023. These transactions were comprised of 49 transactions on the Purchasing Card totaling \$6,050, and 6 transactions on the Travel Card totaling \$351. The School Board Member was able to provide supporting documentation for 55 transactions totaling \$6,401. The review of supporting documentation resulted in 5 exceptions. The summary of the exceptions are as follows:

- 44 instances due to improper completion of the purchase authorization forms (**E4**).
- 17 instances due to sales tax paid totaling \$88 (**E6**).
- 6 months of improperly completed monthly reconciliation worksheets (**E1**).
- 2 instances due to purchase of unallowable goods or services totaling \$533 (**E7B**).
- 1 instance due to incomplete supporting documentation (**E3**).

These 5 exceptions involved 49 transactions. Of the 55 total transactions, 1 transaction resulted in Undeterminable-sales tax. In addition, 7 transactions resulted in Undeterminable purchases totaling \$2,108. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable Department.

### Draft Report Exit Conference

An exit conference to discuss the results and summary of the draft report was held with the School Board Member, staff and M-DCPS Chief Auditor.

### Response from School Board Member

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

*giving our students the world*

## Superintendent of Schools

Dr. Jose L. Dotres

## Miami-Dade County School Board

Mari Tere Rojas, Chair  
Monica Colucci, Vice Chair  
Roberto J. Alonso  
Lucia Baez-Geller  
Dr. Dorothy Bendross-Mindingall  
Mary Blanco  
Danny Espino  
Dr. Steve Gallon III  
Luisa Santos

April 18, 2025

Felix Jimenez, Inspector General  
Office of the Inspector General for Miami-Dade County Public Schools  
1501 NE 2nd. Avenue  
Miami, Florida 33132

Via email to: [Felix.Jimenez@miamidade.gov](mailto:Felix.Jimenez@miamidade.gov)

Dear Mr. Jimenez:

Please let this letter serve as a response to the OIG Revised Draft Report V-2 Results – Review of Purchasing Procedures and P-card Expenditures for Current and Former School Board Members for the Period July 1, 2018, to December 31, 2023, Ref. IG24-0001-SA. Thank you for the opportunity to respond and I appreciate the thoroughness and professionalism of your audit team throughout the review process.

The District 8 office is vigilant in abiding by, and complying with, all District policies and procedures. As the elected School Board member representing the constituents of District 8, I take my fiduciary responsibility very seriously in order to safeguard the taxpayers of Miami-Dade County, by assuring that all expenditures support the day-to-day functioning of the District 8 office as well as support educational programs of the schools within District 8.

First and foremost, the OIG Revised Draft Report V-2 Results referenced above clearly states that there were no instances of fraud or intentionality by the District 8 office. The cover letter from Inspector General Jimenez reads, “We caution that no comparison should be made between the exceptions noted in this review with the findings in the criminal complaint filed against the former board member.”

The report offers various recommendations which should be applied to the Office of Financial Services, namely, the Accounts Payable Department, the Office of the Controller, the Office of the Chief Financial Officer, and the Office of the Superintendent, in order to implement or enhance internal controls, safeguard assets, and ensure accurate financial reporting. Procedurally, it is the responsibility of the Accounts Payable Department to provide feedback, clarification, direction, and guidance to Board Member offices in cases where compliance with internal

*School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, Florida 33132*

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**May 15, 2025**

**Page 97**

controls warrant assistance and support. It must be strongly emphasized that each exception noted for District 8 in the OIG Revised Draft Report V-2, was reviewed and approved by the Accounts Payable Department.

We remain fully committed to supporting institutional compliance and will continue to collaborate with all relevant stakeholders to ensure that any systemic issues are appropriately addressed. Should our office's involvement be required in any cross-functional improvement efforts, we will actively participate and contribute to the resolution process.

Please do not hesitate to contact me should you require additional information or clarification regarding our response.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Colucci".

Monica Colucci, Vice Chair  
School Board of Miami-Dade County, Florida

## **DISTRICT 9 (July 1, 2018 – November 1, 2020)**

### Preliminary Meeting – Dr. Larry Feldman (Former School Board Member)

The OIG and VA jointly conducted telephone conference calls and emails with the former School Board Member's chief of staff and/or administrative assistant regarding the location of the P-card records and supporting documentation (including receipts and invoices). Staff advised that the records were left with the School District and should be with M-DCPS Records Retention. The OIG, via the Superintendents' Chief of Staff Office, contacted Records Retention on the possible storage of the former Board Member's records. Records Retention staff replied via email that there were no P-card records found for Dr. Larry Feldman for the period reviewed. Thereafter, the OIG directly contacted Dr. Feldman, via a telephone call, to inquire on the possible location of his P-card records. Dr. Feldman responded that the records should be with the School District. Since there was no supporting documentation, VA was only able to review the former School Board Member's Level 3 data provided by the Accounts Payable Department and submitted monthly reconciliation forms. No receipts or invoices were available for review.

Subsequent to a draft being provided, the former School Board Member, through a representative, provided supporting documentation for all transactions. The following support was reviewed and included herein.

### Summary of Exceptions

The former School Board Member made 9 P-card transactions totaling \$4,029 from the period of July 1, 2018 to November 1, 2020. These transactions were comprised of 9 transactions on the Purchasing Card totaling \$4,029. There were no transactions on the Travel Card during the period. The review of supporting documentation resulted in 1 exception. The summary of the exception are as follows:

- 9 instances due to improper completion of purchase authorization forms (**E4**).

This exception involved 9 transactions.

### Draft Report Exit Conference

The former School Board Member and/or representative did not request an exit conference although one was offered.

### Response from Former School Board Member

The former School Board Member, through his representative, provided a response after the first draft report was issued. Additionally, all supporting documentation was provided to the auditors. A second response was submitted, by the representative, after the revised draft was issued. A third

**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW  
DISTRICT 9**

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response was received from the former School Board Member. All three responses are provided on the following pages.

**From:** Jim Casey <jimcasey@scllp.com>  
**Sent:** Thursday, January 23, 2025 2:12 PM  
**To:** Jimenez, Felix (OIG)  
**Cc:** Rose Stanek, Arleen (OIG); larry feldman  
**Subject:** Attached Spreadsheet re: IG24-0001-SA  
**Attachments:** spreadsheet.pdf

**EMAIL RECEIVED FROM EXTERNAL SOURCE**

Dear Mr. Jimenez, Happy New Year. Our office has been retained to represent Dr. Larry Feldman relative to the OIG inquiry

IG24-0001-SA. In that regard, we are at a loss to explain the internal inconsistency in the attached document your office has provided to Dr. Feldman. The first confusing issue is the apparent tension between columns F1 and F5. These columns represent the same transactions and yet they are (1) all under the threshold amount of \$2,999 and (2) they are simultaneously entered into columns F1 (in black) and F5 (in red ). And both columns designated as "a" that the "Transactions are in Compliance" per the Tickmark Legend.

The 2<sup>nd</sup> issue which we would like to clear up is column F8 which represents that "No documentation was provided by the School Board Member" It is our contention that the question asked was whether "original" documentation was retained by Dr. Feldman and the answer to that question, according to our understanding is that the originals are submitted with each transaction. Dr. Feldman has retained copies of the supporting documentation as required and has done the appropriate research and that documentation for each of the 9 transactions in question is now available which resolves the column F8 issue.

We would appreciate that either you or Ms. Stanek answer our questions regarding columns F1 and F5 prior to our target response date of February 3, 2025, to provide us with sufficient time to respond appropriately to . Thank you for your prompt attention to this e-mail. Jim Casey

Jim Casey  
Law Offices of Slesnick & Casey, LLP  
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Ph: 305-448-5672  
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e-mail: [jimcasey@scllp.com](mailto:jimcasey@scllp.com)

Compliance/ Internal Controls	
F1. Improper completion of the monthly reconciliation worksheets.	
F2. Improper submission of the purchase authorization form.	
F3. Missing one or more supporting documents.	
F4. Improper completion of the purchase authorization form.	
F5. Purchase of goods and services in excess of \$2,999 transaction limit.	
F6. Payment for sales tax and late fees.	
F7. Any purchase for an unallowable expenditure(s).	
F8. No documentation was provided by the School Board Member.	

Tickmark Legend			
a	Transaction was in compliance with the associated control/test.		
r	Transaction was not in compliance with the associated control/test.		
ra	Part of the transaction was not in compliance with the associated control/test.		
?	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.		

Column F5 is in compliance as denoted by 'a' - why is it red? Please change to black.

First Month/Year	Merchant Name	MFC Description	Transaction Amount	F1	F2	F3	F4	F5	F6	F7	F8	Travel or P Card
2018.06	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	15.31	a				a				P
2018.06	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	170.21	a				a				P
2018.12	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	37.63	a				a				P
2019.04	BALMART PROPHESIES, INC.	MISCELLANEOUS AND SPECIALTY RETAIL STORES	170.00	a				a				P
2019.04	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	246.24	a				a				P
2019.07	UD	COMPUTER NETWORK-INFORMATION SERVICES	249.00	a				a				P
2019.11	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	65.51	a				a				P
2019.11	OUTLET DEPOT - ILL	DIRECT MARKETING-COMBINATION CATALOG-RETAIL MERCH	14.22	a				a				P
2020.05	BALMART PROPHESIES, INC.	MISCELLANEOUS AND SPECIALTY RETAIL STORES	2,992.50	a				a				P

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JAMES C. CASEY  
jmc Casey@scclp.com

April 10, 2025

Felix Jimenez  
Office of the Inspector General  
Miami-Dade County Public Schools  
1501 NW 2<sup>nd</sup> Avenue Room 343  
Miami Florida 33132

Re: Dr. Lawrence Feldman

Dear Inspector, General Jimenez:

Hope all is well with you. Dr. Feldman and I are concerned regarding the April 7, 2025, OIG Draft Report regarding his school board purchases and authorization forms. Here are our concerns in an easy-to-read bullet point form:

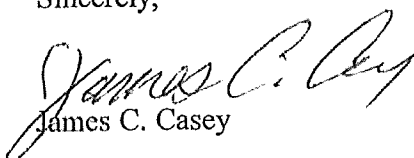
- There were significant issues with opening in readable format the spread sheet attached to the April 7, 2025, OIG report.
- The discrepancies between the April 7 spreadsheet and the initial spreadsheet dated 1/17/25 and received 1/21/25.
- The 1/17/25 spreadsheet indicated there was no documentation for any of the purchases listed (with X's for all purchases in column 8) and therefore it was reasonable to Dr. Feldman that there was no supporting documentation attached.
- However, the April 7, 2025, spreadsheet states that for all 9 purchases in question column 4 has all X's or X+ for all 9 purchases in question. This determination equates to partial or full non-compliance with the associated control / test. However, the specifics of the non-compliance for each of the 9 purchases remain unstated, making it impossible to determine the report's accuracy and precluding Dr Feldman's ability to properly and adequately respond each of the 9 purchases in question.

- It is incumbent on OIG to provide Dr. Feldman with a detailed explanation, not just a generalized statement of non-compliance, of how Dr. Feldman was non-compliant along with supporting documentation for him to understand how and in what manner each authorization form was improperly completed so he can properly respond.
- Further, as Dr. Feldman understood the process of payment of expenditures for purchases would not have been paid if an authorization form was totally out of compliance. Yet the expenditures were paid, at the time they were submitted, without concern or comment. Had there been an issue with compliance it certainly would have been brought to Dr. Feldman's attention or that of his staff 5-7 years ago.
- Additionally, it is concerning that the statement in the report alluding to the fact of how Dr. Feldman's supporting documentation was submitted to the accountants. The way the statement was authored casts an unstated shadow of doubt on the integrity of the records submitted and/or the undersigned attorney.
- Lastly, the Report states that Dr. Feldman "... did not request an exit conference although one was offered." Dr. Feldman vehemently disputes that allegation. Dr. Feldman, through the undersigned, requested additional time to respond after documentation had been provided to the accountants. Dr. Feldman was advised that another draft report would be issued and once this April 7 Report was issued Dr. Feldman would have the opportunity to respond in writing, in a meeting or both at his discretion.

Dr. Feldman finds it disheartening that after devoting his entire professional life to the School Board of Miami-Dade County and the education of the children of this county that his integrity is being called into question for \$4,029.00 of purchases from 5-7 years ago without the courtesy of being given the specific supporting documentation necessary for him to respond.

We require the supporting documentation in order to respond and expect an adequate extension of time to do so as soon as your office or the accountants supply the supporting documentation directly provided to Dr. Feldman and myself.

Sincerely,

  
James C. Casey

cc: Dr. Lawrence Feldman  
Tracey Skwarek, OIG Administrative Assistant

April 18, 2025

**TO:** Mr. Felix Jimenez, Inspector General, M-DCPS  
**FROM:** Dr. Lawrence Feldman, School Board Member (ret), M-DCPS  
**SUBJECT:** Response to the OIG P-Card Report

Thank you for the opportunity to respond to the OIG's report. My comments focus on the data presented and clarify where the conclusions related to my office are unsupported. I also appreciate confirmation that my full response will be included in the final report under my name.

#### **RESPONSE TO THE OIG'S REPORT ON P-CARD TRANSACTIONS:**

1. The terms "Required Documents" and "Supporting Documents" are defined differently in School Board policies. They serve distinct purposes and are submitted and stored in distinct locations.
2. Both my Chief of Staff and I explained that the "required documents" your office was requesting had been submitted to the appropriate district office and retained there. Had the proper term "supporting documents" been used, the request clarified, or had my administrative assistant been consulted, as I was told would happen, this confusion—and the resulting miscommunication and misunderstanding —could have been avoided.
3. The first time "supporting documents" were mentioned was in your initial draft. Realizing the terminology had been improperly used in prior requests raised concerns about the investigation's intent, prompting me to retain legal counsel. Once I understood the request, I promptly gave all supporting documents for the nine transactions under review, which were verified by your office. The identity of the individual who sent them is irrelevant as long as they were properly logged.
4. Your second draft confirmed that all 'required and supporting' documents were received with compliance checkmarks reflecting this.
5. I concur with the second draft's finding that all nine transactions were compliant with the relevant controls.
6. I also agree that none of the transactions were associated with any of the seven violations identified in the report.
7. Of the 270 entry cells in the nine (9) Transaction Items, twenty-eight (28) were incomplete; I accept responsibility for this. However, the 89.63% completion rate, along with full compliance in documentation, ensured timely and proper processing by the District Office.
8. I disagree with the [ X ] mark in column 4 for all nine transactions. Given the 89.6% completion rate and full compliance in other areas, a more accurate mark would be [ X √ ] for "Improper completion" rather than full noncompliance.

Despite multiple requests for clarification, the IG has failed to provide the specific details to support his “Finding 4” as outlined in the chart that is included in the memo. In the absence of a response, I was left with no choice but to base my reply on what I reasonably interpret the finding to represent.

Thank you again for allowing me to provide this written response.

Figure 1 of 2 IG’s TICKMARK LEGEND CHART

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
👁	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Figure 2 of 2 IG’S PARTIAL COMPLIANCE CHART  
[for space, the names of the identifying 9 transaction items appear on the left side of the chart]

MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
DIRECT MARKETING-COMBI	13.31	✓	✓	✓	✗	✓	✓	✓	✓	
DIRECT MARKETING-COMBI	170.21	✓	✓	✓	✗	✓	✓	✓	✓	
DIRECT MARKETING-COMBI	87.64	✓	✓	✓	✗	✓	✓	✓	✓	
MISCELLANEOUS AND SPECI	170.00	✓	✓	✓	✗	✓	✓	✓	✓	
DIRECT MARKETING-COMBI	246.24	✓	✓	✓	✗	✓	✓	✓	✓	
COMPUTER NETWORK-INFO	249.00	✓	✓	✓	✗	✓	✓	✓	✓	
DIRECT MARKETING-COMBI	85.51	✓	✓	✓	✗	✓	✓	✓	✓	
DIRECT MARKETING-COMBI	14.22	✓	✓	✓	✗	✓	✓	✓	✓	
MISCELLANEOUS AND SPECI	2,992.50	✓	✓	✓	✗	✓	✓	✓	✓	
4,028.63										

## **DISTRICT 9 (November 1, 2020 - December 31, 2023)**

### Preliminary Meeting – Ms. Luisa Santos

On May 20, 2024, VA and the OIG held an in-person meeting at the Miami-Dade School Board Administration Building with the following individuals from District 9:

- Ms. Luisa Santos – School Board Member
- Katherine Leiva – Chief of Staff

No additional individuals employed under the supervision of the School Board Member during this period were interviewed.

The purpose of the meeting was to gather and review all supporting documentation for P-card expenditures for the period of November 1, 2020 to December 31, 2023. Additionally, the District 9 staff was requested to provide insight regarding the following:

- Policies and procedures for obtaining and using the P-cards.
- Internal controls for P-cards, including the proper security of cards in a lockbox or secured location.
- Training program and guidelines for obtaining the P-cards.
- Preparation of purchase authorization forms (Form - 5707).
- Preparation of the monthly reconciliation worksheets (Form - 5828).
- Reconciling and review process for all P-card related expenditures.

The below narratives were provided during discussions with the School Board Member and her staff.

### Storage and Security

Purchasing Cards are kept with the School Board Member at all times. Only the School Board Member and the Chief of Staff have access to make purchases with the P-cards.

### Purchasing Process

During weekly staff meetings, the team discusses all upcoming purchases. After planning, the Chief of Staff reviews options and selects an affordable purchase. The Chief of Staff prepares the purchase authorization forms, which are reviewed and signed by the School Board Member. Once approved, the purchase is executed, and all supporting documents are saved on a Google drive. Files are organized by purchasing card type, and date. The majority of purchases occur online.

For travel purchases, the Chief of Staff will obtain three prices quotes and record the supporting documentation. Additionally, the team will utilize the Slack software to assist with travel planning.

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW DISTRICT 9**

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During the weekly staff meetings, the team will discuss the travel plans, and upon receiving the School Board Member's approval, the Chief of Staff will complete the purchase. All supporting documentation is stored on google drive and saved by purchasing card type and date.

### Reconciling and Review

The School Board Member reviews and signs all purchase authorization forms. Monthly reconciliation worksheets are prepared by the Chief of Staff. Once completed, the School Board Member reviews and signs the monthly reconciliation worksheet alongside the monthly JP Morgan bank statement. Afterward, the forms are posted to the SAP portal. All monthly reconciliation worksheets are then provided to the Chief Financial Officer for M-DCPS.

### Summary of Exceptions

The School Board Member made 286 P-card transactions totaling \$45,193 for the period of November 1, 2020 to December 31, 2023. These transactions were comprised of 212 transactions on the Purchasing Card totaling \$35,620, and 74 transactions on the Travel Card totaling \$9,573. The School Board Member was able to provide supporting documentation for 283 transactions totaling \$44,905. The School Board Member provided no supporting documentation for 3 transactions totaling \$288 (**E8**). The review of the supporting documentation resulted in 7 exceptions. The summary of exceptions are as follows:

- 235 instances due to improper completion of purchase authorization forms (**E4**).
- 34 instances due to sales tax paid totaling \$396 (**E6**).
- 31 instances due to purchases of unallowable goods or services totaling \$391 (**E7A**).
- 7 instances due to incomplete supporting documentation (**E3**).
- 4 instances due to improper submission of purchase authorization forms with the monthly reconciliation worksheets to the M-DCPS Accounts Payable Department (**E2**).
- 6 instances due to purchases of unallowable goods or services totaling \$3,192 (**E7B**).
- 3 months of improperly completed monthly reconciliation worksheets (**E1**).
- No supporting documentation for 2 transactions that net, total \$0 (**E8**).

These 7 exceptions involved 247 transactions. Of the 286 total transactions, 5 transactions resulted in Undeterminable-sales tax. In addition, 10 transactions resulted in Undeterminable purchases totaling \$6,226. These transactions were Undeterminable as supporting documentation was insufficient to determine the allowability of the respective purchases, as determined by the M-DCPS Accounts Payable Department.

### Draft Report Exit Conference

An exit conference to discuss the results and summary of the draft report was held with the School Board Member and staff.

[Response from School Board Member](#)

The School Board Member's response is provided on the following page.



# Miami-Dade County Public Schools

*giving our students the world*

## Superintendent of Schools

Dr. Jose L. Dotres

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Mary Blanco

Danny Espino

Dr. Steve Gallon III

Joseph S. Geller

Luisa Santos

April 15, 2025

Felix Jimenez

Inspector General

Miami-Dade County Office of the Inspector General

Felix.Jimenez@miamidade.gov

Re: Response to Revised Draft Report – Review of Purchasing Procedures and P-card Expenditures (Ref. IG24-0001-SA)

Dear Inspector General Jimenez,

We are in receipt of the revised draft report. Thank you for your comprehensive and detailed review, which was unanimously requested by the School Board—including myself—following the deeply concerning circumstances involving a former Board member.

We were pleased to learn that, as confirmed in your report, there were no findings of unethical or intentional wrongdoing in our office's expenditures. As you appropriately cautioned in your cover letter, this report should not be compared to the former Board Member's case involving alleged criminal conduct. Nothing in this review resembles that unfortunate situation, which rightly triggered the need for a districtwide evaluation.

The exceptions identified in our office's transactions were related to internal procedural noncompliances, not the misuse of funds or inappropriate personal purchases. In every case, expenditures were made transparently and directly supported district initiatives.

Over the years, I have consistently submitted monthly reconciliation forms and purchase authorizations, and none of these have previously been flagged or rejected by the authorizing departments. All transactions were approved and processed by the District's internal systems.

It's also important to acknowledge that the District's transition to SAP Concur—an effort that I understand was already underway prior to the events that prompted this audit—represents a significant improvement in financial controls, oversight, and clarity. With SAP Concur now in place, updated training, and clearer guidance on allowable expenses, we are confident that procedural consistency and compliance will be stronger going forward.

I remain committed to transparency, sound financial stewardship, and continuous improvement in the service of our students and community. Thank you again for the opportunity to review and respond.

Respectfully,

Luisa Santos

IG24-0001-SA

May 15, 2025

School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, Florida 33132

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## **OBSERVATIONS AND RECOMMENDATIONS**

The objective of the P-card program is to improve efficiency in the procurement process by reducing the number of purchase orders processed. However, proper internal control should exist to ensure that P-card misuse does not occur. Based on our observations, we noted several exceptions related to control deficiencies. In addition to the individual exceptions to the School Board Members, the following are general observations and recommendations, to implement best practices for the District's P-card program.

### **1. Observation**

Records and related supporting documentation for all P-card purchases were requested from the M-DCPS School Board Members for the period of July 1, 2018 through December 31, 2023. The School Board Members and corresponding staff were unable to provide support for numerous transactions during the respective period. M-DCPS has a record retention policy requiring all School Board Members to maintain all supporting documentation involving P-card transactions.

### **1. Recommendation**

School Board Members must adhere to the records retention policy. Additionally, School Board Members and their staff should attend annual training for the P-card program.

### **2. Observation**

Per review of the Level 3 file provided, several occurrences of duplicate transactions and omitted transactions were observed.

### **2. Recommendation**

All transactions should be recorded on the Level 3 document when the information is available. Additionally, monthly reviews of the Level 3 transactions should be performed to ensure duplicate entries are removed from the data.

### **3. Observation**

During meetings with School Board Members and their staffs, several individuals responsible for P-card duties indicated that they had not received P-card training.

### **3. Recommendation**

The M-DCPS P-card Manual states that all cardholder administrators must attend training before receiving their P-card. Training sessions should be mandatory for all individuals responsible for P-card duties. P-cards should not be provided to the cardholders until training sessions are completed as outlined in the Manual.

### **4. Observation**

Upon reviewing the purchase authorization forms, we noted several instances where School Board members using a single form for multiple purchases. The M-DCPS manuals do not clarify whether

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW OBSERVATIONS AND RECOMMENDATIONS**

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this practice is permitted. During a meeting with the Administrative Director of the Accounts Payable/P-card Department, it was stated that purchase authorization forms should only be used for a single item being purchased.

### **4. Recommendation**

The Policy manuals should be updated to reflect proper completion of all P-card related documents.

### **5. Observation**

Upon reviewing certain supporting documentation provided by the School Board Members and their staffs, the M-DCPS Accounts Payable/P-card Department could not ascertain whether certain purchases were allowable under M-DCPS purchasing policy.

### **5. Recommendation**

M-DCPS should implement policies and training to ensure that proper documentation is maintained for all P-card purchases.

### **6. Observation**

Upon review of P-card transactions, it was observed that sales taxes were paid on certain transactions.

### **6. Recommendation**

Training sessions should be conducted to ensure that all employees understand how to avoid paying sales tax when making purchases with M-DCPS P-cards.

### **7. Observation**

Upon reviewing the P-card purchase authorization forms, we noted several instances of individuals completing the purchase authorization forms after the purchases were performed.

### **7. Recommendation**

Authorization forms should be completed, reviewed and signed before any purchases are executed.

### **8. Observation**

Instances existed in which authorization forms were missing approval signatures from School Board Members.

### **8. Recommendation**

As outlined in the P-card Policies and Procedures Manual, signatures should be obtained prior to any purchase being made.

### **9. Observation**

The monthly P-card reconciliation worksheet was not submitted within the 15-day period following the end of the month to the Accounts Payable Department.

**PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW  
OBSERVATIONS AND RECOMMENDATIONS**

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**9. [Recommendation](#)**

The monthly reconciliation worksheet should be completed within the 15-day period and must include signatures from both the P-card holder and the location administrator.

**10. [Observation](#)**

Supporting documentation was not required to be submitted to the Accounts Payable Department for M-DCPS.

**10. [Recommendation](#)**

Supporting documentation should be provided to the Accounts Payable Department at M-DCPS.

**11. [Observation](#)**

Many of the exceptions that occurred during the review of the P-cards were for reoccurring errors.

**11. [Recommendation](#)**

Subsequent to this review's initiation, the District has implemented new procedures to ensure there is greater review of the P-card program. Included in these procedures is a new policy that the District's CFO reviews the School Board Members P-cards. This additional oversight should allow the District to appropriately correct issues that would lead to repeated exceptions.

**12. [Observation](#)**

The P-card Manual states that purchasing cards are for items less than \$3,000. A purchase was noted in excess of the \$3,000 transaction limit.

**12. [Recommendation](#)**

The District should implement controls on the purchasing card to prevent spending in excess of transaction limit.

**13. [Observation](#)**

There were numerous purchases in excess of \$1,000. Quotes were not provided as part of the supporting documentation in many of these instances.

**13. [Recommendation](#)**

The District should ensure that Board Members and their staffs are properly trained on District policy. The quotes received for purchases in excess of \$1,000 should be kept as part of the record.

**14. [Observation](#)**

During the review of School Board Member transactions, it was noted that School Board Members purchased allowable office supplies (such as cases of paper) via an approved M-DCPS vendor (Office Depot). However, these items are supposed to be purchased from the District's S&D, and the policy manual outlined that these items should not be purchased with the P-Card.

**14. [Recommendation](#)**

We recommend that the District review the P-card policies to ensure that the effectiveness and

## **PURCHASING CARD AND TRAVEL CARD (P-CARD) REVIEW OBSERVATIONS AND RECOMMENDATIONS**

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efficiency of the P-card program. In addition, the District should conduct additional trainings to include allowable exceptions and how to properly document them.

### **15. [Observation](#)**

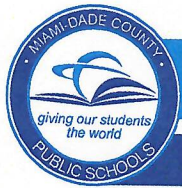
During the review, it was noted that total expenditures per month on the P-card were well below the monthly spending limits of the P-Card for the Administrative Offices.

### **15. [Recommendation](#)**

The District should review current account spending limits for the other Administrative Offices, and determine if the District should lower the spending limit amounts.

### **[Response from Chief of Staff](#)**

The Chief of Staff's response is provided on the following page.



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Dr. Jose L. Dotres

**Chief of Staff**

Jose Bueno

**Miami-Dade County School Board**

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Monica Colucci, Vice Chair

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Dr. Dorothy Bendross-Mindingall

Mary Blanco

Danny Espino

Dr. Steve Gallon III

Joseph S. Geller

Luisa Santos

April 18, 2025

**VIA ELECTRONIC MAIL**

[felix.jimenez@miamidade.gov](mailto:felix.jimenez@miamidade.gov)

Mr. Felix Jimenez  
Miami-Dade Office of the Inspector General  
601 N.W. 1 Court  
22<sup>nd</sup> Floor  
Miami, FL 33126

**RE: RESPONSE TO OIG REVIEW OF PURCHASING PROCEDURES AND P-CARD EXPENDITURES FOR CURRENT AND FORMER SCHOOL BOARD MEMBERS FOR THE PERIOD OF JULY 1, 2018, TO DECEMBER 31, 2023, REF IG24-0001-SA**

Dear Mr. Jimenez:

Thank you for your *Review of Purchasing Procedures and P-Card Expenditures for Current and Former School Board Members for the Period of July 1, 2018, to December 31, 2023*, IG24-0001-SA.

As you are aware, your review was initiated because of School Board Agenda Item H-2 (Good Cause – Revised 2) which was approved unanimously by the Board on January 17, 2024. As you may also be aware, prior to the events that led to this Board Item being considered and approved, the School Board members' purchasing and P-card records had not previously been audited. We acknowledge the observations and recommendations provided in your Report and appreciate that you clarified in the cover letter that accompanied it that "no comparison should be made between the exceptions noted in this review with the findings in the criminal complaint filed against the former Board Member."

It is important to note that at about the same time that the Board item was approved the District introduced new procedures designed to ensure compliance with Board Policies related to P-card use. We began to require a second-level review and approval for all P-card reconciliations followed by a thorough review by the Accounts Payable department. As a result, all Board members' monthly P-card reconciliations are forwarded to the Chief Financial Officer for review and approval. Following the second level review and approval, the Accounts Payable department also reviews 100 percent of the details of P-card reconciliations submitted by Board Members and their direct reports. In addition, since January 2024, Board Members and all District Office P-card holders have been required to attach all P-card documentation to their monthly P-card reconciliations. Prior to that, each location was responsible for maintaining

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their own records. With the new process, documentation is archived electronically to ensure compliance with the State of Florida General Records Schedule and the Miami-Dade County Public Schools (M-DCPS) policies for managing public records.

Your review identifies P-card expenditures that were deemed unallowable and separates unallowable expenses into two categories: E7A – items that are unauthorized expenditures of District funds per District policies and E7B – purchases that are permitted but not allowed to be purchased with the P-card according to the P-card Manual. While we were unable to review the unauthorized expenditure details as those were not provided to us, I want to emphasize the importance of the distinction between unauthorized expenditures per District policies and purchases that were made using the wrong purchasing process. We believe that the reviews by the CFO and Accounts Payable will assist in ensuring that these unauthorized transactions are resolved going forward. If a P-card purchase is identified as unallowable during these reviews, the P-card holder will be asked to resolve the expenditure using an allowable process, if applicable, or reimburse the expenditure with a personal check.

In June 2024 the District transitioned to a new platform for managing credit card purchases and reconciliations (SAP Concur) and continued to require that all documentation for each credit card transaction be uploaded to SAP Concur. As part of the transition to the new platform all P-cards were suspended until the P-card users and the individuals assigned to reconcile P-card transactions attended P-card training. Therefore, all current Board Members who are assigned a credit card, and their assigned P-card designees, participated in the P-card training.

The updated review procedures, coupled with the transition to the new SAP Concur platform and related training, address many of the issues that are raised in your report. However, we are also providing responses below to the specific recommendations made in your report:

1. Recommendation: School Board Members must adhere to the records retention policy. Additionally, School Board Members and their staff should attend annual training for the P-card program.

Response: Since the implementation of SAP Concur, all users have been trained to attach the necessary supporting documentation for each transaction. The Accounts Payable Department reviews all transactions to confirm that the required documents are included. This documentation is archived electronically to ensure compliance with the State of Florida General Records Schedule and the M-DCPS policies for managing public records.

2. Recommendation: All transactions should be recorded on the Level 3 document. Additionally, monthly reviews of the Level 3 transactions should be performed to ensure duplicate entries are removed from the data.

Response: The District is implementing checks and balances to ensure duplicates and transactions without level 3 data are removed from the Level 3 report.

3. Recommendation: The M-DCPS P-card Manual states that all cardholder administrators must attend training before receiving their P-card. Training sessions should be mandatory for all individuals responsible for P-card duties. P-cards should not be provided to the cardholders until training sessions are completed as outlined in the Manual.

Response: All Board Members and their staff have received training within the past year. When new Board Members request P-Cards, their accounts will be activated after both the Board Member and the staff responsible for P-Card duties have completed the required training.

4. Recommendation: The policy manuals should be updated to reflect proper completion of all P-card-related documents.

Response: The policy manual will be updated to include guidelines for documenting multiple P-card transactions.

5. Recommendation: M-DCPS should implement policies and training to ensure that proper documentation is maintained for all P-card purchases.

Response: All Board Members and their staff have received training within the past year, including training to ensure that proper documentation is maintained for all P-card purchases. In addition, the Pre-Authorization Form (5707) was updated to include a field for justification/reason for purchase to allow for more detailed information regarding a purchase. The Accounts Payable department will use this information during the internal review of Board Members' P-card purchases to ensure that the supporting documentation aligns with the justification.

6. Recommendation: Training sessions should be conducted to ensure that all employees understand how to avoid paying sales tax when making purchases with M-DCPS P-cards.

Response: All Board Members and their staff have received training within the past year, including training regarding how to avoid paying sales tax when making purchases with M-DCPS P-cards. In addition, if sales tax payments are identified during the internal review of P-card transactions, departments that made those payments are provided with a copy of the guidelines related to sales tax. Moreover, they are advised to try to recover the Sales Tax from the vendor or to reimburse the District using a personal check.

7. Recommendation: Authorization forms should be completed, reviewed, and signed before any purchases are executed.

Response: All cardholders receive training that emphasizes the importance of completing, reviewing, and signing authorization forms before making any purchases. Additionally, if any authorization forms are found to be inaccurately completed during

the Accounts Payable review of P-card transactions, the individuals who submitted these forms will be notified and provided with the appropriate guidelines from the Purchasing Card Policies and Procedures Manual.

8. Recommendation: As outlined in the P-card Policies and Procedures Manual, signatures should be obtained prior to any purchase being made.

Response: The requirement to obtain signatures authorizing the purchase prior to any purchase being made is emphasized during the training that is provided to all P-cardholders. In addition, if unsigned authorization forms are identified during the internal review of P-card transactions by Accounts Payable, those who submitted these documents are notified and provided with the relevant guidelines outlined in the Purchasing Card Policies and Procedures Manual.

9. Recommendation: The monthly reconciliation should be completed within the 15-day period and must include signatures from both the P-card holder and the location administrator.

Response: If monthly reconciliation worksheets are not submitted within the required timeframe, the Accounts Payable Department will notify the P-card holder and request timely submission. If an office consistently submits reconciliations late, this concern will be escalated to the Chief Financial Officer and the Chief of Staff for further action.

10. Recommendation: Supporting documentation should be provided to the Accounts Payable Department at M-DCPS.

Response: The new SAP Concur process requires that P-card users upload supporting documentation for each transaction.

11. Recommendation: Subsequent to this review's initiation, the District has implemented new procedures to ensure there is greater review of the P-card program. Included in these procedures is a new policy that the District's CFO reviews the School Board Members' P-cards. This additional oversight should allow the District to appropriately correct issues that would lead to repeated exceptions.

Response: As noted in the recommendation, the District has already instituted a second-level review of School Board Members' P-card reconciliations, which should provide an opportunity for Board offices to correct issues that previously led to repeated exceptions.

12. Recommendation: The District should implement controls on the purchasing card to prevent spending in excess of the transaction limit.

Response: The Single Transaction Limits have been reduced to align with the School Board Policy 6320 thresholds.

13. Recommendation: The District should ensure that Board Members and their staffs are properly trained on District policy. The quotes received for purchases in excess of \$1,000 should be kept as part of the record.

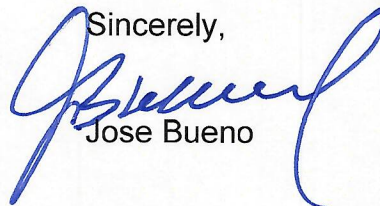
Response: The District has emphasized the requirement for quotes to be provided when required by Board Policy during training for P-card holders. If Accounts Payable identifies purchases lacking the necessary quotes during the internal review of P-card transactions, the P-card holder who submitted the incomplete reconciliation will be notified. They will also receive the relevant guidelines outlined in the Purchasing Card Policies and Procedures Manual.

14. Recommendation: We recommend that the District review the P-card policies to ensure the effectiveness and efficiency of the P-card program. In addition, the District should conduct additional trainings to include allowable exceptions and how to properly document them.

Response: The District is reevaluating its policies and procedures to ensure the effectiveness and efficiency of the P-card program and has already updated several procedures as noted in this response. In addition, the District will include information regarding allowable exemptions and how to document them in future P-card training.

15. Recommendation: The District should review current account spending limits for the other Administrative Offices and determine if the District should lower the spending limit amounts.

Response: The District will review current account spending limits for Administrative Offices and consider lowering the spending limits if appropriate.

Sincerely,  
  
Jose Bueno

JB:mel  
M087

cc: Dr. Jose Dotres  
Mr. Jon Goodman  
Mr. Ron Steiger  
Mr. Manuel Alvarez  
Mr. Michael Vildosola  
Dr. Melanie Megias  
Mr. Jose Gonzalez

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
OFFICE OF THE INSPECTOR GENERAL**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

**Purchasing Card and Travel Card (P-card) Review**


**Scope Period: July 1, 2018 – December 31, 2023**






**ATTACHMENTS**

**School Board Members Tested Data**

**DISTRICT 1: DR. STEVE GALLON III**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend		
✓	Transaction was in compliance with the associated control/test.	
✗	Transaction was not in compliance with the associated control/test.	
✗ ✓	Part of the transaction was not in compliance with the associated control/test.	
	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder Ls	Transaction D	Transaction Pt	Month	Year	Merchant Name	MCC Descript	Transaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/22/2019	07/24/2019	Jul-19		MIAMI TIMES, INC	ADVERTISING	1,675.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/11/2018	12/13/2018	Dec-18		NATIONAL SCHOOL	ORGANIZATION	1,655.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/15/2021	09/21/2021	Sep-21		MARRIOTT ATLANTA		1,076.76	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/31/2023	04/03/2023	Apr-23		EMBASSY SUITES DOWNTOWN		1,047.67	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/14/2019	01/15/2019	Jan-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	1,000.00	✓	✓	✓	✓	✓	✓			
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/29/2023	08/30/2023	Aug-23		ACCURATE BUSINESS	BUSINESS SE	1,000.00	✓	✓	✓	✓	✓	✓			
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/04/2023	10/05/2023	Oct-23		ACCURATE BUSINESS	BUSINESS SE	1,000.00	✓	✓	✓	✓	✓	✓			
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/01/2018	10/02/2018	Oct-18		INT*IN *ACCURATE BUSINESS	ADVERTISING	998.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/14/2023	03/15/2023	Mar-23		2 DIGIT MEDIA	DIRECT MARKETING	990.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/14/2023	03/15/2023	Mar-23		ACCURATE BUSINESS	BUSINESS SE	977.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/01/2020	06/02/2020	Jun-20		IN *ACCURATE BUSINESS	ADVERTISING	958.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/17/2021	08/18/2021	Aug-21		IN *ACCURATE BUSINESS	ADVERTISING	957.90	✓	✓	✓	✗	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/22/2021	11/23/2021	Nov-21		IN *KREATIVE KUSTOM	MISCELLANEOUS	940.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/04/2022	11/07/2022	Nov-22		2 DIGIT MEDIA	DIRECT MARKETING	940.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/14/2023	11/15/2023	Nov-23		2 DIGIT MEDIA	DIRECT MARKETING	940.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/20/2023	12/21/2023	Dec-23		2 DIGIT MEDIA	DIRECT MARKETING	935.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/28/2019	10/29/2019	Oct-19		SQ * *SQ *FAN IT IN MOTION PICTURES		925.00	✓	✓	✓	✓	✓	✓			
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/28/2023	08/29/2023	Aug-23		2 DIGIT MEDIA	DIRECT MARKETING	925.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/16/2019	01/17/2019	Jan-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	900.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/06/2019	09/09/2019	Sep-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	900.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/16/2019	12/17/2019	Dec-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	900.00	✓	✓	✓	✓	✓	✓			
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/12/2023	04/13/2023	Apr-23		IN *ALL LIKE MINDS MOTION PICTURES		900.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/20/2023	04/21/2023	Apr-23		2 DIGIT MEDIA	DIRECT MARKETING	900.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/23/2022	02/24/2022	Feb-22		ACCURATE BUSINESS	BUSINESS SE	887.50	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/30/2019	05/01/2019	May-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	877.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/08/2023	02/09/2023	Feb-23		ACCURATE BUSINESS	BUSINESS SE	873.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/25/2020	02/26/2020	Feb-20		NSBA	ORGANIZATION	870.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/08/2023	05/09/2023	May-23		2 DIGIT MEDIA	DIRECT MARKETING	865.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/15/2023	08/16/2023	Aug-23		2 DIGIT MEDIA	DIRECT MARKETING	860.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/01/2018	10/02/2018	Oct-18		INT*IN *ACCURATE BUSINESS	ADVERTISING	850.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/30/2019	05/01/2019	May-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	825.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/02/2019	04/03/2019	Apr-19		COURTYARD BY MARIOTT		820.35	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/11/2023	09/12/2023	Sep-23		2 DIGIT MEDIA	DIRECT MARKETING	810.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/13/2023	07/14/2023	Jul-23		ACCURATE BUSINESS	BUSINESS SE	800.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/22/2022	12/23/2022	Dec-22		2 DIGIT MEDIA	DIRECT MARKETING	785.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/12/2019	02/13/2019	Feb-19		INT*IN *ACCURATE BUSINESS	ADVERTISING	775.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/13/2023	11/14/2023	Nov-23		ACCURATE BUSINESS	BUSINESS SE	763.00	✓	✓	✓	✓	✓	✓		✗	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/11/2023	12/12/2023	Dec-23		ACCURATE BUSINES BUSINESS SE		755.50	✗	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	07/31/2023	08/01/2023	Aug-23		2 DIGIT MEDIA DIRECT MAR		730.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	05/08/2023	05/09/2023	May-23		ACCURATE BUSINES BUSINESS SE		728.50	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/22/2019	10/23/2019	Oct-19		INT*IN *ACCURATE I ADVERTISIN		721.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	07/10/2023	07/11/2023	Jul-23		2 DIGIT MEDIA DIRECT MAR		720.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	05/24/2023	05/25/2023	May-23		ACCURATE BUSINES BUSINESS SE		703.00	✓	✓	✓	✗	✓	✓		✗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	07/24/2023	07/25/2023	Jul-23		ACCURATE BUSINES BUSINESS SE		700.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/16/2019	12/17/2019	Dec-19		NATIONAL SCHOOL ORGANIZATI		695.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	03/11/2021	03/12/2021	Mar-21		NSBA ORGANIZATI		675.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/02/2023	10/03/2023	Oct-23		2 DIGIT MEDIA DIRECT MAR		675.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/11/2023	12/12/2023	Dec-23		2 DIGIT MEDIA DIRECT MAR		675.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/27/2019	06/28/2019	Jun-19		INT*IN *ACCURATE I ADVERTISIN		672.00	✓	✓	✓	✓	✓	✓		🚗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	03/28/2023	03/29/2023	Mar-23		2 DIGIT MEDIA DIRECT MAR		625.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/16/2023	10/17/2023	Oct-23		2 DIGIT MEDIA DIRECT MAR		625.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	03/01/2019	03/04/2019	Mar-19		INT*IN *ACCURATE I ADVERTISIN		600.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/16/2020	12/17/2020	Dec-20		2 DIGIT MEDIA CONSULTING		600.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/28/2021	10/29/2021	Oct-21		2 DIGIT MEDIA CONSULTING		600.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	09/14/2022	09/15/2022	Sep-22		2 DIGIT MEDIA CONSULTING		600.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/28/2023	06/29/2023	Jun-23		2 DIGIT MEDIA DIRECT MAR		585.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	07/20/2023	07/21/2023	Jul-23		2 DIGIT MEDIA DIRECT MAR		585.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	05/09/2019	05/10/2019	May-19		INT*IN *ACCURATE I ADVERTISIN		576.00	✓	✓	✓	✓	✓	✓		🚗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	08/17/2022	08/18/2022	Aug-22		2 DIGIT MEDIA CONSULTING		575.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	04/05/2023	04/06/2023	Apr-23		2 DIGIT MEDIA DIRECT MAR		575.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/27/2019	07/01/2019	Jul-19		NATIONAL SCHOOL ORGANIZATI		550.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	09/30/2022	10/03/2022	Oct-22		2 DIGIT MEDIA CONSULTING		550.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/19/2022	12/20/2022	Dec-22		COSSBA ANNUAL CC ORGANIZATI		549.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	02/12/2019	02/13/2019	Feb-19		INT*IN *ACCURATE I ADVERTISIN		540.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	03/01/2019	03/04/2019	Mar-19		INT*IN *ACCURATE I ADVERTISIN		540.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	09/20/2021	09/21/2021	Sep-21		2 DIGIT MEDIA CONSULTING		525.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	08/01/2022	08/02/2022	Aug-22		2 DIGIT MEDIA CONSULTING		525.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	02/02/2023	02/03/2023	Feb-23		2 DIGIT MEDIA DIRECT MAR		525.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	04/26/2021	04/29/2021	Apr-21		OFFICE DEPOT #1165 DIRECT MAR		509.97	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	04/19/2019	04/22/2019	Apr-19		INT*IN *ACCURATE I ADVERTISIN		500.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	05/19/2022	05/20/2022	May-22		IN *ALL LIKE MINDS MOTION PICT		500.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/30/2023	10/31/2023	Oct-23		2 DIGIT MEDIA DIRECT MAR		500.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	09/20/2018	09/24/2018	Sep-18		UNITED AIRLINES		489.60	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/11/2019	06/12/2019	Jun-19		GRAND HYATT TAM		486.92	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/22/2023	06/23/2023	Jun-23		2 DIGIT MEDIA DIRECT MAR		485.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	10/21/2018	10/22/2018	Oct-18		THE US GRANT A LU		471.38	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	05/28/2022	05/30/2022	May-22		2 DIGIT MEDIA CONSULTING		470.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	06/11/2021	06/14/2021	Jun-21		GRAND HYATT TAM		451.74	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/01/2023	12/04/2023	Dec-23		MICHAELS #9490	ARTIST SUPP	450.11	✗	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	08/27/2019	08/28/2019	Aug-19		COBB GRAND 18	MOTION PICT	450.00	✗	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	11/17/2021	11/18/2021	Nov-21		2 DIGIT MEDIA CONSULTING		450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	03/16/2022	03/17/2022	Mar-22		2 DIGIT MEDIA CONSULTING		450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	07/13/2022	07/14/2022	Jul-22		2 DIGIT MEDIA CONSULTING		450.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	12/16/2022	12/19/2022	Dec-22		2 DIGIT MEDIA DIRECT MAR		450.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	01/10/2023	01/11/2023	Jan-23		ACCURATE BUSINES BUSINESS SE		450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON	III	04/12/2023	04/13/2023	Apr-23		2 DIGIT MEDIA DIRECT MAR		450.00	✗	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/05/2023	06/06/2023	Jun-23		2 DIGIT MEDIA	DIRECT MAR	450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/22/2023	09/25/2023	Sep-23		2 DIGIT MEDIA	DIRECT MAR	450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/26/2018	10/29/2018	Oct-18		HOMEWOOD SUITES		448.14	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/07/2023	08/08/2023	Aug-23		ACCURATE BUSINES	BUSINESS SE	435.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/27/2019	08/28/2019	Aug-19		COBB GRAND 18	MOTION PICT	425.00	✗	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/28/2022	03/29/2022	Mar-22		2 DIGIT MEDIA	CONSULTING	410.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/27/2021	09/28/2021	Sep-21		NATIONAL SCHOOL	ORGANIZATI	400.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/07/2022	09/08/2022	Sep-22		ACCURATE BUSINES	BUSINESS SE	400.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/11/2022	10/12/2022	Oct-22		2 DIGIT MEDIA	DIRECT MAR	400.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/04/2018	09/05/2018	Sep-18		ACT*COMMUNITY C	BUSINESS SE	399.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/25/2020	01/28/2020	Jan-20		FOUR POINTS HOTEL		398.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/14/2022	07/15/2022	Jul-22		PATH FORWARD SU	CONSULTING	395.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2020	01/10/2020	Jan-20		AMERICAN AIRLINE		393.79	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/11/2022	02/14/2022	Feb-22		OFFICE DEPOT #1165	DIRECT MAR	376.36	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/26/2021	08/27/2021	Aug-21		ACCURATE BUSINES	BUSINESS SE	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/16/2021	11/17/2021	Nov-21		ACCURATE BUSINES	BUSINESS SE	375.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/29/2021	11/30/2021	Nov-21		2 DIGIT MEDIA	CONSULTING	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/20/2021	12/21/2021	Dec-21		2 DIGIT MEDIA	CONSULTING	375.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/13/2022	01/14/2022	Jan-22		2 DIGIT MEDIA	CONSULTING	375.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/01/2022	02/02/2022	Feb-22		2 DIGIT MEDIA	CONSULTING	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/17/2022	02/18/2022	Feb-22		2 DIGIT MEDIA	CONSULTING	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/27/2022	09/28/2022	Sep-22		FLORIDA SCHOOLBC	ASSOCIATIO	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/25/2022	10/26/2022	Oct-22		2 DIGIT MEDIA	DIRECT MAR	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/26/2023	01/27/2023	Jan-23		2 DIGIT MEDIA	DIRECT MAR	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/27/2023	04/28/2023	Apr-23		2 DIGIT MEDIA	DIRECT MAR	375.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/14/2023	06/15/2023	Jun-23		2 DIGIT MEDIA	DIRECT MAR	375.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/30/2023	12/01/2023	Dec-23		2 DIGIT MEDIA	DIRECT MAR	375.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2022	12/05/2022	Dec-22		GRAND HYATT TAM		370.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/01/2022	09/02/2022	Sep-22		DELTA		357.20	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/11/2022	03/14/2022	Mar-22		AVIS.COM PREPAY		356.58	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/25/2022	02/28/2022	Feb-22		2 DIGIT MEDIA	CONSULTING	350.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/05/2022	05/06/2022	May-22		2 DIGIT MEDIA	CONSULTING	330.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/06/2022	06/07/2022	Jun-22		2 DIGIT MEDIA	CONSULTING	330.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/14/2022	11/15/2022	Nov-22		ACCURATE BUSINES	BUSINESS SE	326.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/19/2018	10/22/2018	Oct-18		FLORIDA SCHOOLBC	ASSOCIATIO	325.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/17/2019	10/18/2019	Oct-19		FLORIDA SCHOOLBC	ASSOCIATIO	325.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/13/2020	11/16/2020	Nov-20		FLORIDA SCHOOLBC	ASSOCIATIO	325.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/02/2021	11/03/2021	Nov-21		FLORIDA SCHOOLBC	ASSOCIATIO	325.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/12/2022	09/13/2022	Sep-22		ACCURATE BUSINES	BUSINESS SE	325.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/04/2022	03/07/2022	Mar-22		DELTA		317.20	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/04/2022	04/05/2022	Apr-22		2 DIGIT MEDIA	CONSULTING	315.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/02/2022	05/03/2022	May-22		ACCURATE BUSINES	BUSINESS SE	312.00	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/18/2022	10/19/2022	Oct-22		ACCURATE BUSINES	BUSINESS SE	306.50	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/04/2020	03/05/2020	Mar-20		2 DIGIT MEDIA	CONSULTING	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/02/2022	05/03/2022	May-22		2 DIGIT MEDIA	CONSULTING	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/06/2022	06/07/2022	Jun-22		2 DIGIT MEDIA	CONSULTING	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/22/2022	06/23/2022	Jun-22		2 DIGIT MEDIA	CONSULTING	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/01/2022	09/02/2022	Sep-22		2 DIGIT MEDIA	CONSULTING	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/10/2022	10/11/2022	Oct-22		2 DIGIT MEDIA	DIRECT MAR	300.00	✓	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/17/2023	02/20/2023	Feb-23	2 DIGIT MEDIA	DIRECT MAR	300.00		✓	✓	✓	✗	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	03/02/2023	03/03/2023	Mar-23	2 DIGIT MEDIA	DIRECT MAR	300.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/09/2018	10/11/2018	Oct-18	SOUTHWEST		292.95		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/11/2021	06/14/2021	Jun-21	AVIS RENT-A-CAR		279.36		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/26/2021	08/27/2021	Aug-21	2 DIGIT MEDIA	CONSULTING	275.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	05/03/2022	05/04/2022	May-22	FLORIDA SCHOOLBC ASSOCIATIO		275.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/22/2022	11/23/2022	Nov-22	2 DIGIT MEDIA	DIRECT MAR	275.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/19/2023	04/20/2023	Apr-23	FLORIDA SCHOOL B	SCHOOLS + E	275.00		✗	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/14/2020	01/16/2020	Jan-20	JETBLUE	27	259.97		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/02/2018	12/03/2018	Dec-18	WALMART.COM	DISCOUNT ST	259.96		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/29/2019	04/30/2019	Apr-19	FLORIDA SCHOOLBC ASSOCIATIO		250.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/27/2019	08/28/2019	Aug-19	COBB GRAND 18	MOTION PICT	250.00		✗	✓	✓	✓	✓	✓			✗	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/07/2021	04/08/2021	Apr-21	FLORIDA SCHOOLBC ASSOCIATIO		250.00		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/03/2023	08/04/2023	Aug-23	ACCURATE BUSINES BUSINESS SE		250.00		✓	✓	✓	✗	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/03/2023	08/04/2023	Aug-23	ACCURATE BUSINES BUSINESS SE		250.00		✓	✓	✓	✗	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/06/2019	04/08/2019	Apr-19	FOUR POINTS HOTEL		246.38		✓	✓	✓	✗	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/24/2023	08/25/2023	Aug-23	SHERATON GRAND C		245.37		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/07/2021	07/08/2021	Jul-21	AMERICAN AIRLINE		242.40		✓	✓	✓	✓	✓	✓			✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/02/2022	12/05/2022	Dec-22	AVIS RENT-A-CAR		240.96		✗	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/09/2022	09/12/2022	Sep-22	OMNI HOTELS		236.84		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/24/2023	07/25/2023	Jul-23	AVIS RENT-A-CAR		235.46		✓	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/12/2019	09/16/2019	Sep-19	OFFICE DEPOT #1165	DIRECT MAR	234.98		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/27/2019	03/01/2019	Mar-19	UNITED AIRLINES		230.55		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/12/2023	07/13/2023	Jul-23	EIG	DIRECT MAR	227.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/12/2023	08/14/2023	Aug-23	EIG	DIRECT MAR	227.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/12/2023	09/13/2023	Sep-23	EIG	DIRECT MAR	227.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/12/2023	10/13/2023	Oct-23	EIG	DIRECT MAR	227.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/12/2023	11/13/2023	Nov-23	EIG	DIRECT MAR	227.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/12/2023	12/13/2023	Dec-23	EIG	DIRECT MAR	227.00		✗	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/10/2022	06/13/2022	Jun-22	GRAND HYATT TAM		225.53		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/16/2019	12/17/2019	Dec-19	NATIONAL SCHOOL	ORGANIZATI	225.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/29/2022	06/30/2022	Jun-22	2 DIGIT MEDIA	CONSULTING	225.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/18/2023	01/19/2023	Jan-23	2 DIGIT MEDIA	DIRECT MAR	225.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	05/17/2023	05/18/2023	May-23	2 DIGIT MEDIA	DIRECT MAR	225.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/14/2023	11/15/2023	Nov-23	2 DIGIT MEDIA	DIRECT MAR	225.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/14/2023	11/17/2023	Nov-23	ODP BUS SOL LLC #	DIRECT MAR	224.40		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/01/2023	12/04/2023	Dec-23	AVIS RENT-A-CAR		223.37		✗	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/01/2023	04/03/2023	Apr-23	AVIS RENT-A-CAR		221.30		✗	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/28/2023	03/01/2023	Mar-23	ACCURATE BUSINES BUSINESS SE		205.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/02/2019	04/04/2019	Apr-19	UNITED AIRLINES		200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/18/2019	06/19/2019	Jun-19	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/08/2019	08/09/2019	Aug-19	2 DIGIT MEDIA	CONSULTING	200.00		✗	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/08/2019	08/09/2019	Aug-19	2 DIGIT MEDIA	CONSULTING	200.00		✗	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/11/2019	09/12/2019	Sep-19	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/18/2019	11/19/2019	Nov-19	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/12/2019	12/13/2019	Dec-19	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/08/2020	01/09/2020	Jan-20	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/04/2020	02/05/2020	Feb-20	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/03/2020	04/06/2020	Apr-20	2 DIGIT MEDIA	CONSULTING	200.00		✓	✓	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/28/2020	05/29/2020	May-20		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/09/2021	01/11/2021	Jan-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/30/2021	02/01/2021	Feb-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/28/2021	03/01/2021	Mar-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/19/2021	10/20/2021	Oct-21		2 DIGIT MEDIA	CONSULTING		200.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/26/2019	02/28/2019	Feb-19		JETBLUE 27			199.59	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/10/2023	01/11/2023	Jan-23		COSSBA ANNUAL CC ORGANIZATI			199.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/07/2018	07/09/2018	Jul-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/07/2018	08/08/2018	Aug-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/07/2018	09/10/2018	Sep-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/07/2018	10/08/2018	Oct-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/07/2018	11/08/2018	Nov-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/07/2018	12/10/2018	Dec-18		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/07/2019	01/08/2019	Jan-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/07/2019	02/08/2019	Feb-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/07/2019	03/08/2019	Mar-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/07/2019	04/08/2019	Apr-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/07/2019	05/08/2019	May-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/07/2019	06/10/2019	Jun-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/07/2019	07/08/2019	Jul-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/07/2019	08/08/2019	Aug-19		EIG	DIRECT MAR		195.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/07/2019	09/09/2019	Sep-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/07/2019	10/08/2019	Oct-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/07/2019	11/08/2019	Nov-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/07/2019	12/09/2019	Dec-19		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/07/2020	01/08/2020	Jan-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/07/2020	02/10/2020	Feb-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/07/2020	03/09/2020	Mar-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/07/2020	04/08/2020	Apr-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/07/2020	05/08/2020	May-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/07/2020	06/08/2020	Jun-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/07/2020	07/08/2020	Jul-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/07/2020	08/10/2020	Aug-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/07/2020	09/08/2020	Sep-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/07/2020	10/08/2020	Oct-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/07/2020	11/09/2020	Nov-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/07/2020	12/08/2020	Dec-20		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/07/2021	01/08/2021	Jan-21		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/07/2021	02/08/2021	Feb-21		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/07/2021	03/08/2021	Mar-21		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/07/2021	04/08/2021	Apr-21		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/07/2021	05/10/2021	May-21		EIG	DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/07/2021	06/08/2021	Jun-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/07/2021	07/08/2021	Jul-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/07/2021	08/09/2021	Aug-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/07/2021	09/08/2021	Sep-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/07/2021	10/08/2021	Oct-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/07/2021	11/08/2021	Nov-21	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/07/2021	12/08/2021	Dec-21	EIG		DIRECT MAR		195.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/07/2022	01/10/2022	Jan-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/12/2022	02/14/2022	Feb-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	03/12/2022	03/14/2022	Mar-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/12/2022	04/13/2022	Apr-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	05/12/2022	05/13/2022	May-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/12/2022	06/13/2022	Jun-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/12/2022	07/13/2022	Jul-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	08/12/2022	08/15/2022	Aug-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/12/2022	09/13/2022	Sep-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/12/2022	10/13/2022	Oct-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/12/2022	11/14/2022	Nov-22	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/12/2022	12/13/2022	Dec-22	EIG		DIRECT MAR		195.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/12/2023	01/13/2023	Jan-23	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/12/2023	02/13/2023	Feb-23	EIG		DIRECT MAR		195.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	03/12/2023	03/13/2023	Mar-23	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/12/2023	04/13/2023	Apr-23	EIG		DIRECT MAR		195.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	05/12/2023	05/15/2023	May-23	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	06/12/2023	06/13/2023	Jun-23	EIG		DIRECT MAR		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/06/2023	11/07/2023	Nov-23			FLORIDA SCHOOL BC SCHOOLS + E		195.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/18/2023	07/19/2023	Jul-23			MIAMI HERALD SUB DIRECT MAR		191.99	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/17/2022	10/18/2022	Oct-22			DOLLARTREE VARIETY STC		189.93	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	04/02/2019	04/04/2019	Apr-19			UNITED AIRLINES		187.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/05/2020	02/07/2020	Feb-20			OFFICE DEPOT #1165 DIRECT MAR		186.17	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/01/2021	12/03/2021	Dec-21			GRAND HYATT TAM		185.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/05/2019	12/09/2019	Dec-19			GRAND HYATT TAM		183.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/03/2021	12/07/2021	Dec-21			AVIS RENT-A-CAR		179.34	✗	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/06/2021	10/08/2021	Oct-21			CROWNE PLAZA HO		177.29	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/23/2018	10/25/2018	Oct-18			COUNCIL OF THE GR ASSOCIATION		175.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/30/2018	12/03/2018	Dec-18			HYATT PLACE TAMP		174.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/30/2018	12/03/2018	Dec-18			HYATT PLACE TAMP		174.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	11/06/2018	11/08/2018	Nov-18			OFFICE DEPOT #1165 DIRECT MAR		164.95	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	12/19/2019	12/20/2019	Dec-19			INT*IN *ACCURATE I ADVERTISING		156.25	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/25/2019	02/26/2019	Feb-19			FLORIDA SCHOOLBC ASSOCIATION		155.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	01/08/2020	01/09/2020	Jan-20			FLORIDA SCHOOLBC ASSOCIATION		155.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/12/2019	02/13/2019	Feb-19			INT*IN *ACCURATE I ADVERTISING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	07/17/2019	07/18/2019	Jul-19			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/12/2021	09/13/2021	Sep-21			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	09/14/2021	09/15/2021	Sep-21			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	10/01/2021	10/04/2021	Oct-21			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	02/28/2022	03/01/2022	Mar-22			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	03/17/2022	03/18/2022	Mar-22			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1 STEVE		GALLON III	03/28/2022	03/29/2022	Mar-22			2 DIGIT MEDIA CONSULTING		150.00	✓	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/21/2022	06/22/2022	Jun-22		2 DIGIT MEDIA	CONSULTING	150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/20/2022	07/21/2022	Jul-22		2 DIGIT MEDIA	CONSULTING	150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/24/2022	08/25/2022	Aug-22		2 DIGIT MEDIA	CONSULTING	150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/21/2022	09/22/2022	Sep-22		2 DIGIT MEDIA	CONSULTING	150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/30/2022	10/03/2022	Oct-22		2 DIGIT MEDIA	CONSULTING	150.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/28/2019	01/30/2019	Jan-19		HILTON INTERNATIC		148.86	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/08/2021	09/09/2021	Sep-21		DELTA		146.80	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/10/2022	02/11/2022	Feb-22		OFFICE DEPOT #1165 DIRECT MAR		145.34	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/10/2019	04/12/2019	Apr-19		OFFICE DEPOT #1165 DIRECT MAR		144.75	✓	✓	✓	✓	✓	✓		✗ ✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/15/2019	04/17/2019	Apr-19		OFFICE DEPOT #1165 DIRECT MAR		144.75	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/10/2019	12/11/2019	Dec-19		HARD ROCK HOTEL-		144.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/09/2022	06/13/2022	Jun-22		HYATT PLACE TAMP		135.07	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/31/2019	08/01/2019	Aug-19		ENTERPRISE RENT-A		134.82	✗	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/09/2021	10/11/2021	Oct-21		AVIS RENT-A-CAR		130.72	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/13/2022	09/14/2022	Sep-22		OFFICE DEPOT #1165 DIRECT MAR		129.73	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/30/2019	08/01/2019	Aug-19		COUNTRY INN AND :		128.26	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/18/2021	01/19/2021	Jan-21		OFFICE DEPOT #1165 DIRECT MAR		126.56	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/04/2020	02/05/2020	Feb-20		IN *ACCURATE BUSI ADVERTISING		125.00	✓	✓	✓	✓	✓	✓		🚗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/11/2022	05/12/2022	May-22		2 DIGIT MEDIA	CONSULTING	125.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/11/2022	06/13/2022	Jun-22		AVIS RENT-A-CAR		120.75	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/20/2022	07/21/2022	Jul-22		MIAMI HERALD SUB DIRECT MAR		120.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2018	12/03/2018	Dec-18		ENTERPRISE RENT-A		118.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/17/2019	12/18/2019	Dec-19		ENTERPRISE RENT-A		101.12	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/26/2021	08/27/2021	Aug-21		2 DIGIT MEDIA	CONSULTING	100.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/26/2021	07/27/2021	Jul-21		AVIS RENT-A-CAR		99.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/27/2023	11/28/2023	Nov-23		MICHAELS #9490	ARTIST SUPP.	96.28	✓	✓	✓	✓	✓	✗		🚗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/06/2019	12/09/2019	Dec-19		ENTERPRISE RENT-A		93.89	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/19/2023	09/20/2023	Sep-23		DOLLARTREE	VARIETY STC	93.75	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/30/2018	07/31/2018	Jul-18		ENTERPRISE RENT-A		88.44	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/08/2022	06/09/2022	Jun-22		WAWA 5284	000528	85.02	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/10/2022	06/13/2022	Jun-22		EXXONMOBIL	9961	83.66	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/29/2018	08/31/2018	Aug-18		NATIONAL SCHOOL ORGANIZATION		75.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/24/2020	01/27/2020	Jan-20		AMERICAN AIRLINE:		75.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/01/2020	02/03/2020	Feb-20		JETBLUE	27	75.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/27/2021	03/01/2021	Mar-21		FLORIDA SCHOOLBC ASSOCIATION		75.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/07/2021	09/08/2021	Sep-21		2 DIGIT MEDIA	CONSULTING	75.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/12/2023	12/13/2023	Dec-23		DOLLARTREE	VARIETY STC	75.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/04/2022	10/05/2022	Oct-22		DOLLARTREE	VARIETY STC	72.23	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/06/2023	10/09/2023	Oct-23		ODP BUS SOL LLC #	DIRECT MAR	70.54	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/13/2023	03/14/2023	Mar-23		DOLLARTREE	VARIETY STC	69.55	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/01/2019	03/04/2019	Mar-19		JETBLUE	27	67.69	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/11/2022	06/13/2022	Jun-22		WAWA 5284	000528	67.27	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/26/2021	08/27/2021	Aug-21		2 DIGIT MEDIA	CONSULTING	65.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/03/2021	12/06/2021	Dec-21		SHELL OIL 575462535		65.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/16/2023	05/18/2023	May-23		ODP BUS SOL LLC #	DIRECT MAR	64.62	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/16/2020	01/17/2020	Jan-20		SIR SPEEDY	QUICK COPY	63.00	✓	✓	✓	✗	✓	✓		🚗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/22/2023	05/23/2023	May-23		DOLLARTREE	VARIETY STC	57.50	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/28/2020	01/30/2020	Jan-20		OFFICE DEPOT #2506 OFFICE SCH		56.66	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/18/2023	04/19/2023	Apr-23		DOLLARTREE	VARIETY STC	54.84	✗	✓	✓	✓	✓	✗		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	ransaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/30/2023	12/04/2023	Dec-23		SHELL OIL 575439560		51.62	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/15/2023	11/16/2023	Nov-23		MICHAELS #9490	ARTIST SUPPL	51.33	✓	✓	✓	✓	✓	✓		☹	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/17/2023	10/18/2023	Oct-23		DOLLARTREE	VARIETY STC	50.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/09/2023	12/11/2023	Dec-23		ETOLL AVIS U616178	GOVERNMEN	49.79	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/11/2021	06/14/2021	Jun-21		CIRCLE K 07567		49.03	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2021	12/03/2021	Dec-21		RACETRAC2506	0000	48.01	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/15/2019	12/17/2019	Dec-19		HARD ROCK HOTEL-		45.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/18/2018	10/22/2018	Oct-18		FEDEX	QUICK COPY	43.09	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2022	12/05/2022	Dec-22		RACETRAC602	0000	42.81	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/06/2023	02/07/2023	Feb-23		DOLLARTREE	VARIETY STC	42.80	✓	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/28/2018	11/29/2018	Nov-18		EXXONMOBIL	9756	40.76	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2023	12/04/2023	Dec-23		SHELL OIL 575438654		40.44	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/05/2023	02/06/2023	Feb-23		AMZN MKTP US	BOOK STORE	39.58	✓	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/28/2023	11/29/2023	Nov-23		SPEEDWAY 43328		39.51	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/22/2022	07/25/2022	Jul-22		WAWA 5284	000520	38.90	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/31/2023	04/03/2023	Apr-23		RACETRAC631	0000	38.79	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/30/2023	12/04/2023	Dec-23		7-ELEVEN 24305		37.90	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/11/2021	06/14/2021	Jun-21		RACEWAY 6952	5120	37.83	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	11/14/2023	11/15/2023	Nov-23		DOLLARTREE	VARIETY STC	37.50	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/11/2019	09/13/2019	Sep-19		OFFICE DEPOT #1165	DIRECT MAR	34.16	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/15/2019	12/17/2019	Dec-19		MARATHON PETRO1	SERVICE STA	34.06	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/09/2021	08/11/2021	Aug-21		AMERICAN AIRLINE		31.01	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/13/2019	12/16/2019	Dec-19		SHELL OIL 124454720		30.56	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/01/2020	02/03/2020	Feb-20		FT LAUD HOLLYWOX	GOVERNMEN	30.00	✓	✓	✓	✓	✓	✓		☹	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/28/2019	07/30/2019	Jul-19		RACEWAY 740	4350	28.30	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/27/2018	07/30/2018	Jul-18		MARATHON PETRO1		27.93	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/01/2023	02/02/2023	Feb-23		DOLLARTREE	VARIETY STC	26.75	✓	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/31/2019	08/01/2019	Aug-19		MARRIOTT TAMPA A		26.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/11/2018	09/12/2018	Sep-18		ENTERPRISE RENT-A		25.61	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/13/2022	12/14/2022	Dec-22		DOLLARTREE	VARIETY STC	25.41	✗	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/04/2019	12/06/2019	Dec-19		MARATHON PETRO1	SERVICE STA	25.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/26/2021	07/27/2021	Jul-21		EXXONMOBIL	9961	25.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/04/2022	05/05/2022	May-22		NEWEGG MARKETPL	COMPUTER S	24.07	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/12/2019	09/16/2019	Sep-19		OFFICE DEPOT #1165	DIRECT MAR	22.56	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/24/2022	07/26/2022	Jul-22		SHELL OIL 575424888		20.64	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/05/2019	12/06/2019	Dec-19		SPEEDWAY 06525		20.03	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/01/2020	01/02/2020	Jan-20		ENTERPRISE RENT-A		19.92	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/25/2022	12/26/2022	Dec-22		AVIS RENT-A-CAR		19.49	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/20/2021	06/21/2021	Jun-21		ETOLL AVIS U702929	BUSINESS SE	19.33	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/10/2019	04/12/2019	Apr-19		OFFICE DEPOT #1165	DIRECT MAR	18.86	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/13/2019	04/15/2019	Apr-19		OFFICE DEPOT #1165	DIRECT MAR	18.86	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/16/2023	05/18/2023	May-23		ODP BUS SOL LLC #	DIRECT MAR	18.46	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/01/2018	12/03/2018	Dec-18		RACETRAC 2361	0000	18.01	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/29/2019	08/30/2019	Aug-19		ENTERPRISE RENT-A		17.47	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/23/2023	04/24/2023	Apr-23		AVIS RENT-A-CAR		16.96	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/18/2021	10/19/2021	Oct-21		ETOLL AVIS U742859	BUSINESS SE	16.40	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/01/2019	01/02/2019	Jan-19		ENTERPRISE RENT-A		16.03	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/04/2022	05/05/2022	May-22		NEWEGG MARKETPL	COMPUTER S	14.96	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/15/2021	01/18/2021	Jan-21		OFFICE DEPOT #1165	DIRECT MAR	14.56	✓	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	ransaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/12/2020	02/13/2020	Feb-20		ENTERPRISE RENT-A		11.22	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	01/15/2021	01/18/2021	Jan-21		OFFICE DEPOT #1165 DIRECT MAR		9.95	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/29/2022	08/30/2022	Aug-22		AVIS RENT-A-CAR		9.70	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	07/03/2021	07/05/2021	Jul-21		ETOLL AVIS U702929		9.20	✓		✓		✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/12/2021	12/13/2021	Dec-21		ETOLL AVIS U789014 BUSINESS SE		9.20	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/17/2021	12/20/2021	Dec-21		ETOLL AVIS U789014 BUSINESS SE		9.20	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/09/2021	08/10/2021	Aug-21		ETOLL AVIS U742854 BUSINESS SE		8.20	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/29/2022	08/30/2022	Aug-22		AVIS RENT-A-CAR		6.83	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	08/04/2021	08/05/2021	Aug-21		ETOLL AVIS U742854 BUSINESS SE		6.29	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/16/2023	05/19/2023	May-23		ODP BUS SOL LLC # DIRECT MAR		6.07	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	12/14/2023	12/18/2023	Dec-23		ETOLL AVIS U616178 GOVERNMEN		5.20	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/19/2018	10/22/2018	Oct-18		SOUTHWEST		5.01	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/11/2022	06/13/2022	Jun-22		GRAND HYATT TAM		(5.53)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	04/12/2019	04/15/2019	Apr-19		OFFICE DEPOT #1165 DIRECT MAR		(18.86)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/19/2018	10/22/2018	Oct-18		FEDEX QUICK COPY		(43.09)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	05/14/2019	05/16/2019	May-19		OFFICE DEPOT #1165 DIRECT MAR		(144.75)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/04/2022	02/07/2022	Feb-22		CROWNE PLAZA HO		(177.29)	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/29/2019	10/30/2019	Oct-19		2 DIGIT MEDIA CONSULTING		(200.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	06/14/2019	06/17/2019	Jun-19		GRAND HYATT TAM		(286.02)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	02/11/2020	02/13/2020	Feb-20		FLORIDA SCHOOLBC ASSOCIATIO		(325.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/27/2022	03/28/2022	Mar-22		AVIS.COM PREPAY		(356.58)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	09/15/2022	09/16/2022	Sep-22		PATH FORWARD SU	CONSULTING	(395.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	10/13/2021	10/14/2021	Oct-21		NATIONAL SCHOOL ORGANIZATI		(400.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 1	STEVE		GALLON III	03/23/2020	03/24/2020	Mar-20		NSBA ORGANIZATI		(870.00)	✓	✓	✓	✓	✓	✓		✓	

114,154.47

**DISTRICT 2: DR. DOROTHY BENDROSS-MINDINGALL**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
📎	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/10/2018	09/12/2018	Sep-18		OFFICE DEPOT #1099	STATIONERY-OFFIC	575.78	✗	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/12/2018	09/13/2018	Sep-18		STAPLES INC - VT	STATIONERY-OFFIC	127.23	✗	✗	✓	✗	✓	✓		📎	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/28/2018	11/29/2018	Nov-18		HYATT PLACE TAMPA AI		198.43	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/28/2018	11/29/2018	Nov-18		HYATT PLACE TAMPA AI		198.43	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/28/2018	11/29/2018	Nov-18		HYATT PLACE TAMPA AI		198.43	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/28/2018	11/29/2018	Nov-18		HYATT PLACE TAMPA AI		198.43	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/06/2019	03/07/2019	Mar-19		WORDPRESS BMGUSKB0G	COMP PROGRAMIN	13.00	✗				✓	✓			✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/07/2019	03/08/2019	Mar-19		EB MIAMI-DADE COUNTY	BUSINESS SERVICE	2,231.10	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/12/2019	03/13/2019	Mar-19		RASIXCC INC	ELECTRONIC SALE	1,019.92	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/18/2019	03/20/2019	Mar-19		OFFICE DEPOT #1099	STATIONERY-OFFIC	445.14	✗	✗	✓	✗	✓	✓		✗ ✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/18/2019	03/19/2019	Mar-19		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIV	155.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/18/2019	03/19/2019	Mar-19		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIV	155.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/08/2019	04/10/2019	Apr-19		OFFICE DEPOT #1099	STATIONERY-OFFIC	6.84	✓	✗	✓	✗		✓		✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/16/2019	04/18/2019	Apr-19		OFFICE DEPOT #1165	DIRECT MARKETIN	22.84	✗			✗	✓			✓	✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	06/26/2019	06/27/2019	Jun-19		NAPLES GRANDE BEACH RE		379.68	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	06/27/2019	06/28/2019	Jun-19		WAL-MART #1511	DISCOUNT STORES	413.92	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	06/29/2019	07/01/2019	Jul-19		OFFICE DEPOT #1165	DIRECT MARKETIN	30.72	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	07/01/2019	07/03/2019	Jul-19		OFFICE DEPOT #1165	DIRECT MARKETIN	199.28	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	07/02/2019	07/04/2019	Jul-19		OFFICE DEPOT #1165	DIRECT MARKETIN	16.46	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	07/30/2019	07/31/2019	Jul-19		NAPLES GRANDE BEACH RE		179.16	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/08/2019	08/12/2019	Aug-19		MIAMI TIMES, INC	ADVERTISING SER	2,195.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/20/2019	09/23/2019	Sep-19		RASIXCC INC	ELECTRONIC SALE	1,099.47	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/26/2019	09/27/2019	Sep-19		INT*IN *ACCURATE BUSIN	ADVERTISING SER	216.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/21/2019	10/22/2019	Oct-19		USPS PO 1168110055	POSTAL SERVICES-	11.95	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/24/2019	11/26/2019	Nov-19		ROSEN HOTELS SHNGL CRK		810.00	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	12/13/2019	12/16/2019	Dec-19		INT*IN *ACCURATE BUSIN	ADVERTISING SER	200.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	01/22/2020	01/24/2020	Jan-20		OFFICE DEPOT #1165	DIRECT MARKETIN	74.53	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	01/23/2020	01/27/2020	Jan-20		OFFICE DEPOT #1165	DIRECT MARKETIN	234.58	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	01/31/2020	02/03/2020	Feb-20		OFFICE DEPOT #1165	DIRECT MARKETIN	231.32	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	02/11/2020	02/13/2020	Feb-20		OFFICE DEPOT #1165	DIRECT MARKETIN	45.68	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	02/26/2020	02/27/2020	Feb-20		OFFICE DEPOT #1165	DIRECT MARKETIN	130.19	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	02/26/2020	02/27/2020	Feb-20		OFFICE DEPOT #1165	DIRECT MARKETIN	26.37	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/06/2020	03/09/2020	Mar-20		WORDPRESS LRU7NHHHRE	COMP PROGRAMIN	13.00	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/20/2020	03/23/2020	Mar-20		UDT	COMPUTER NETWC	1,985.04	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/09/2020	04/10/2020	Apr-20		OFFICE DEPOT #1165	DIRECT MARKETIN	228.13	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/10/2020	04/13/2020	Apr-20		OFFICE DEPOT #2699	OFFICE SCHOOL ST	228.13	✓				✓				✗

Hierarchy Description	Cardholder Fi	Cardholder M	Cardholder La	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/15/2020	04/17/2020	Apr-20		OFFICE DEPOT #1165	DIRECT MARKETIN	(228.13)	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	05/19/2020	05/20/2020	May-20		UDT	COMPUTER NETWC	233.92	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	07/06/2020	07/07/2020	Jul-20		OFFICE DEPOT #1165	DIRECT MARKETIN	167.78	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/14/2020	09/15/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARKETIN	152.04	✗	✗	✓	✗	✓	✓		✗ ✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/21/2020	09/22/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARKETIN	83.26	✓	✗	✓	✗	✓		✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/22/2020	09/23/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARKETIN	269.97	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/22/2020	09/23/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARKETIN	131.97	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/17/2020	11/18/2020	Nov-20		MONARCH ELECTRONICS	OFFICE SCHOOL SI	212.50	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/26/2021	04/28/2021	Apr-21		OFFICE DEPOT #1165	DIRECT MARKETIN	471.51	✗	✗	✓	✗	✓	✓		✗ ✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/26/2021	04/28/2021	Apr-21		OFFICE DEPOT #1165	DIRECT MARKETIN	32.34	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/26/2021	04/28/2021	Apr-21		OFFICE DEPOT #1165	DIRECT MARKETIN	27.49	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/26/2021	04/28/2021	Apr-21		OFFICE DEPOT #1165	DIRECT MARKETIN	24.58	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/29/2021	04/30/2021	Apr-21		BEST BUY 00005595	ELECTRONIC SALE	1,226.95	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	05/25/2021	05/26/2021	May-21		UNITED DATATECHNOLOGIE	BUSINESS SERVICE	661.68	✓				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	06/22/2021	06/24/2021	Jun-21		OFFICE DEPOT #1165	DIRECT MARKETIN	166.04	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	07/02/2021	07/05/2021	Jul-21				7.65	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/15/2021	09/16/2021	Sep-21		MONARCH ELECTRONICS	OFFICE SCHOOL SI	510.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/27/2021	09/28/2021	Sep-21		WM SUPERCENTER #3311	GROCERY STORES	45.89	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/06/2021	10/07/2021	Oct-21		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIV	325.00					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/05/2021	11/08/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETIN	27.23	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/05/2021	11/08/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETIN	13.16	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/08/2021	11/09/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETIN	183.68	✗	✗	✓	✗	✓	✓		✗ ✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/22/2021	11/24/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETIN	(27.23)	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	03/28/2022	03/29/2022	Mar-22		AMZN MKTP US	BOOK STORES	28.72					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/11/2022	04/12/2022	Apr-22		STAPLES 00118315	OFFICE SCHOOL SI	430.96					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/11/2022	04/12/2022	Apr-22		STAPLES 00118315	OFFICE SCHOOL SI	11.76					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/19/2022	04/20/2022	Apr-22		ACCURATE BUSINESS	BUSINESS SERVICE	100.00					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	04/22/2022	04/25/2022	Apr-22		STAPLES 00118315	OFFICE SCHOOL SI	70.49					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/03/2022	08/04/2022	Aug-22		STAPLES 00118315	OFFICE SCHOOL SI	200.45					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/03/2022	08/04/2022	Aug-22		STAPLES 00118315	OFFICE SCHOOL SI	15.98					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/03/2022	08/04/2022	Aug-22		STAPLES 00118315	OFFICE SCHOOL SI	1.99					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/03/2022	08/04/2022	Aug-22		STAPLES 00118315	OFFICE SCHOOL SI	(15.98)					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	08/29/2022	08/30/2022	Aug-22		WALGREENS #6949	DRUG STORES PHA	28.88					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	09/26/2022	09/27/2022	Sep-22		STAPLES 00118315	OFFICE SCHOOL SI	1,083.07					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/10/2022	10/11/2022	Oct-22		STAPLES 00118315	OFFICE SCHOOL SI	301.75	✗	✗	✓	✗	✓	✗	✓	✓	
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/20/2022	10/21/2022	Oct-22		ZOOM.US 888-799-9666	TELECOM INCL PRI	14.99					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/21/2022	10/24/2022	Oct-22		MARATHON PETRO171520	SERVICE STATIONS	41.00					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/24/2022	10/25/2022	Oct-22		STAPLES 00118315	OFFICE SCHOOL SI	231.61					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/25/2022	10/26/2022	Oct-22		OSP*DX305	SCHOOLS ELEMEN	75.00					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/26/2022	10/28/2022	Oct-22		BP#1792340CARAF OILQPS		31.34					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/30/2022	10/31/2022	Oct-22		MARATHON PETRO171520		35.00					✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	10/31/2022	11/01/2022	Nov-22		EXXONMOBIL 97573455		39.15	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/03/2022	11/04/2022	Nov-22		MARATHON PETRO171520		34.25	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/06/2022	11/07/2022	Nov-22		EXXONMOBIL 97573455		38.36	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/08/2022	11/09/2022	Nov-22		EXXONMOBIL 97573455		38.20	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/10/2022	11/10/2022	Nov-22		ACCURATE BUSINESS	BUSINESS SERVICE	278.00	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/10/2022	11/11/2022	Nov-22		STAPLES 00116749	OFFICE SCHOOL SI	31.43	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/12/2022	11/14/2022	Nov-22		MARATHON PETRO171520		28.26	✗				✓				✗
BOARD MEMBER-DISTRICT 2 DOROTHY		B-MINDINGA	11/13/2022	11/14/2022	Nov-22		EXXONMOBIL 97573455		29.48	✗				✓				✗

Hierarchy	Description	Cardholder F#	Cardholder M	Cardholder L#	Transaction D	Transaction P#	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/16/2022	11/17/2022	Nov-22		MARATHON PETRO	171520		21.12	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/17/2022	11/18/2022	Nov-22		IN *THE VISION POSSIBL		MISCELLANEOUS P	300.00	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/17/2022	11/18/2022	Nov-22		EXXONMOBIL	97573455		38.35	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/20/2022	11/22/2022	Nov-22		MARATHON PETRO	171520		37.17	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/22/2022	11/23/2022	Nov-22		EXXONMOBIL	97573455		21.87	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/22/2022	11/23/2022	Nov-22		ZOOM.US 888-799-9666		TELECOM INCL PRI	14.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/24/2022	11/25/2022	Nov-22		EXXONMOBIL	97573455		32.16	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/27/2022	11/28/2022	Nov-22		EXXONMOBIL	97573455		45.57	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/30/2022	12/01/2022	Dec-22		ACCURATE BUSINESS		BUSINESS SERVICE	58.00					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/30/2022	12/01/2022	Dec-22		MARATHON PETRO	171520		30.31					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/02/2022	12/05/2022	Dec-22		STAPLES	00118315	OFFICE SCHOOL ST	369.09	X	X	✓	X	✓	X		🚗	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/02/2022	12/05/2022	Dec-22		THE HOME DEPOT #6312		HOME SUPPLY WAI	51.23	X	X	✓	X	✓	X		🚗	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/03/2022	12/05/2022	Dec-22		EXXONMOBIL	97573455		37.61					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/05/2022	12/06/2022	Dec-22		EXXONMOBIL	97573455		38.85					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/06/2022	12/07/2022	Dec-22		TARGET	00021881	GROCERY STORES	107.10	X	X	✓	X	✓	X		🚗	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/06/2022	12/07/2022	Dec-22		STAPLES	00118315	OFFICE SCHOOL ST	67.89	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/07/2022	12/08/2022	Dec-22		ACCURATE BUSINESS		BUSINESS SERVICE	130.00					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/07/2022	12/08/2022	Dec-22		MARATHON PETRO	171520		21.34					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/20/2022	12/21/2022	Dec-22		ZOOM.US 888-799-9666		TELECOM INCL PRI	14.99					✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	01/03/2023	01/04/2023	Jan-23		TARGET	00021881	GROCERY STORES	658.05	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	01/12/2023	01/12/2023	Jan-23		DISPUTE CREDIT		SERVICE STATIONS	(41.00)	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	01/20/2023	01/20/2023	Jan-23		FRAUD CREDIT		SERVICE STATIONS	(41.00)	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	01/31/2023	01/31/2023	Jan-23		DISPUTE REBILL		SERVICE STATIONS	41.00	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	02/04/2023	02/06/2023	Feb-23		TARGET	00021881	DISCOUNT STORES	(518.95)	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	05/04/2023	05/05/2023	May-23		STAPLES	00118315	OFFICE SCHOOL ST	960.13	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	05/04/2023	05/05/2023	May-23		STAPLES	00118315	OFFICE SCHOOL ST	11.22	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	05/06/2023	05/08/2023	May-23		OFFICE DEPOT #90		OFFICE SCHOOL ST	187.87	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	07/12/2023	07/13/2023	Jul-23		ACCURATE BUSINESS		BUSINESS SERVICE	60.00	X	X	✓	X	✓	✓		X	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	07/31/2023	08/01/2023	Aug-23		STAPLES	00118315	OFFICE SCHOOL ST	765.70	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	07/31/2023	08/01/2023	Aug-23		STAPLES	00118315	OFFICE SCHOOL ST	0.50	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	08/01/2023	08/02/2023	Aug-23		STAPLES	00118315	OFFICE SCHOOL ST	24.60	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/06/2023	09/07/2023	Sep-23		ACCURATE BUSINESS		BUSINESS SERVICE	561.53	✓	X	✓	X	✓	✓		🚗	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/14/2023	09/15/2023	Sep-23		MIAMI HERALD SUB		DIRECT MARKETIN	1.00	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/25/2023	09/26/2023	Sep-23		STAPLES	00118315	OFFICE SCHOOL ST	180.18	✓	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/27/2023	09/28/2023	Sep-23		FAMILY DOLLAR #5909		VARIETY STORES	9.10	✓	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/27/2023	09/28/2023	Sep-23		DOLLAR TREE		VARIETY STORES	8.03	✓	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	09/28/2023	09/29/2023	Sep-23		ZOOM.US 888-799-9666		TELECOM INCL PRI	149.90	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	10/06/2023	10/09/2023	Oct-23		ACCURATE BUSINESS		BUSINESS SERVICE	70.00	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	10/15/2023	10/16/2023	Oct-23		MIAMI HERALD SUB		DIRECT MARKETIN	15.99	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	10/19/2023	10/20/2023	Oct-23		AMZN MKTP US		BOOK STORES	79.14	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	10/20/2023	10/20/2023	Oct-23		AMZN MKTP US		BOOK STORES	52.42	✓				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/01/2023	11/02/2023	Nov-23		EVENTBRITE.COM ORG FEE		COMPUTER SOFTW	24.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/06/2023	11/07/2023	Nov-23		STAPLES	00118315	OFFICE SCHOOL ST	374.06	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/06/2023	11/07/2023	Nov-23		STAPLES	00118315	OFFICE SCHOOL ST	9.62	X	X	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/13/2023	11/14/2023	Nov-23		MIAMI HERALD SUB		DIRECT MARKETIN	15.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	11/13/2023	11/14/2023	Nov-23		MIAMI HERALD SUB		DIRECT MARKETIN	0.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/14/2023	12/15/2023	Dec-23		MIAMI HERALD SUB		DIRECT MARKETIN	15.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/14/2023	12/15/2023	Dec-23		MIAMI HERALD SUB		DIRECT MARKETIN	0.99	X				✓				X
BOARD MEMBER-DISTRICT 2	DOROTHY			B-MINDING#	12/15/2023	12/18/2023	Dec-23		MICHAELS STORES 1340		ARTIST SUPPLY ST	57.76	X				✓				X

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
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27,591.04

**DISTRICT 3: DR. MARTIN KARP**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔧	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.


Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	L Cardholder	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	MARTIN		KARP		07/03/2018	07/04/2018	Jul-18		USPS KIOSK 1137209550	POSTAL SERVICES-GOVERNM	50.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/04/2018	07/05/2018	Jul-18		USPS KIOSK 1158919561	POSTAL SERVICES-GOVERNM	50.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/05/2018	07/06/2018	Jul-18		USPS KIOSK 1158919561	POSTAL SERVICES-GOVERNM	50.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/07/2018	07/09/2018	Jul-18		USPS KIOSK 1159049568	POSTAL SERVICES-GOVERNM	50.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/17/2018	07/18/2018	Jul-18		SUPPLYSOLVE	ELECTRONIC SALES	224.70	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/31/2018	08/01/2018	Aug-18		MARRIOTT MARCO ISLAND		82.05	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		08/23/2018	08/27/2018	Aug-18		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	23.49	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		08/23/2018	08/27/2018	Aug-18		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	59.46	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		10/19/2018	10/22/2018	Oct-18		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCIAL	175.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		10/27/2018	10/29/2018	Oct-18		MARRIOTT WATERFRONT		414.65	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		11/06/2018	11/08/2018	Nov-18		BARNES & NOBLE #2739	BOOK STORES	45.98	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		11/18/2018	11/19/2018	Nov-18		AMZN DIGITAL	Large Digital Goods Merchant	(6.99)	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		02/21/2019	02/22/2019	Feb-19		ORVIETO S AWARDS MORE	TYPESETTING PLATE MAKING	705.35	✗	✓	✓	✗	✓	✓	✓	🔧	
BOARD MEM	MARTIN		KARP		03/07/2019	03/08/2019	Mar-19		RASIXCC INC	ELECTRONIC SALES	524.31	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		04/18/2019	04/22/2019	Apr-19		OFFICE DEPOT #213	OFFICE SCHOOL SUPPLY AND	247.96	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		04/24/2019	04/26/2019	Apr-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	61.38	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		04/24/2019	04/26/2019	Apr-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	35.92	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		05/30/2019	05/31/2019	May-19		ORVIETO S AWARDS MORE	TYPESETTING PLATE MAKING	129.50	✓	✓	✓	✗	✓	✓	✓	🔧	
BOARD MEM	MARTIN		KARP		07/23/2019	07/24/2019	Jul-19		RASIXCC INC	ELECTRONIC SALES	524.31	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/25/2019	07/29/2019	Jul-19		NATIONAL SCHOOL BOARD	ORGANIZATIONS MEMBERSHIP	550.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		08/20/2019	08/22/2019	Aug-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	5.50	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		08/20/2019	08/22/2019	Aug-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	163.86	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		08/28/2019	08/30/2019	Aug-19		VITALIMAGERY.COM	COMMERCIAL ART GRAPHIC	10.95	✓	✓	✓	✓	✓	✓	✓	🔧	
BOARD MEM	MARTIN		KARP		08/29/2019	08/30/2019	Aug-19		RASIXCC INC	ELECTRONIC SALES	495.76	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		09/19/2019	09/20/2019	Sep-19		FLORIDA LEAGUE OF IB S	SCHOOLS ELEMENTARY AND	300.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		10/04/2019	10/07/2019	Oct-19		RASIXCC INC	ELECTRONIC SALES	719.19	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		11/22/2019	11/25/2019	Nov-19		CORNERSTONE PRINTER SU	MISCELLANEOUS PUBLISHING	479.90	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		12/05/2019	12/06/2019	Dec-19		CORNERSTONE PRINTER SU	MISCELLANEOUS PUBLISHING	119.95	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		12/12/2019	12/16/2019	Dec-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	71.91	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		01/23/2020	01/27/2020	Jan-20		TAXI SVC MIAMI		78.78	✓	✓	✓	✓	✓	✓	✓	🔧	
BOARD MEM	MARTIN		KARP		01/24/2020	01/27/2020	Jan-20		DOUBLETREE		212.63	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		05/15/2020	05/18/2020	May-20		ORVIETO S AWARDS MORE	TYPESETTING PLATE MAKING	180.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		05/27/2020	05/28/2020	May-20		LIGHT/MINI IN THE BOX	MISCELLANEOUS GENERAL MERCH	30.53	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		06/03/2020	06/04/2020	Jun-20		RASIXCC INC	ELECTRONIC SALES	429.08	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		06/08/2020	06/09/2020	Jun-20		OFFICE DEPOT #2759	OFFICE SCHOOL SUPPLY AND	49.20	✓	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM	MARTIN		KARP		06/22/2020	06/23/2020	Jun-20		MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	9.99	✓	✓	✗	✗	✓	🔧	✓	✓	


Hierarchy	Des	Cardholder Fi	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	MARTIN		KARP		06/24/2020	06/25/2020	Jun-20	THE UPS STORE #6798	BUSINESS SERVICES-NOT ELS	10.70	✓	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM	MARTIN		KARP		07/22/2020	07/23/2020	Jul-20	MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	9.99	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		07/22/2020	07/23/2020	Jul-20	MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	1.99	✓	✓	✗	✗	✓	🛑	✓	✓	
BOARD MEM	MARTIN		KARP		08/23/2020	08/24/2020	Aug-20	MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	15.99	✓	✓	✗	✗	✓	🛑	✓	✓	
BOARD MEM	MARTIN		KARP		08/26/2020	08/27/2020	Aug-20	RASIXCC INC	ELECTRONIC SALES	74.12	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		09/15/2020	09/16/2020	Sep-20	ORVIETO S AWARDS MOR	TYPESETTING PLATE MAKING	525.75	✓	✓	✓	✗	✓	✓	✓	🛑	
BOARD MEM	MARTIN		KARP		09/22/2020	09/23/2020	Sep-20	MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	15.99	✓	✓	✗	✗	✓	🛑	✓	✓	
BOARD MEM	MARTIN		KARP		10/06/2020	10/07/2020	Oct-20	ORVIETO S AWARDS MOR	TYPESETTING PLATE MAKING	168.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		10/06/2020	10/07/2020	Oct-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN	31.80	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM	MARTIN		KARP		10/22/2020	10/23/2020	Oct-20	MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTIN	15.99	✓	✓	✗	✗	✓	🛑	✓	✓	

8,224.62

**DISTRICT 3: MS. LUCIA BAEZ-GELLER**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.


Tickmark Legend		
✓	Transaction was in compliance with the associated control/test.	
✗	Transaction was not in compliance with the associated control/test.	
✗ ✓	Part of the transaction was not in compliance with the associated control/test.	
	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.	

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Nam	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUCIA	BAEZ-GELLE		12/07/2020	12/07/2020	Dec-20	*EXPEDITED	Unknown	25.00	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		01/06/2021	01/07/2021	Jan-21	FLORIDA SCI ASSOCIATIONS-CIVIC		375.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		01/04/2022	01/05/2022	Jan-22	IN *ACCURA	ADVERTISING SERVICE	194.00	✗	✓	✓	✓	✓	✓	✓		
BOARD MEM LUCIA	BAEZ-GELLE		03/18/2022	03/21/2022	Mar-22	OFFICE DEPC	DIRECT MARKETING-C	45.24	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		04/25/2022	04/26/2022	Apr-22	OFFICE DEPC	DIRECT MARKETING-C	175.52	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/06/2022	05/09/2022	May-22	AWARDS TR	MISCELLANEOUS AND	380.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/11/2022	05/12/2022	May-22	AWARDS TR	MISCELLANEOUS AND	35.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		08/01/2022	08/01/2022	Aug-22	BT ASSOCIAT	ORGANIZATIONS CHA	525.35	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		08/01/2022	08/02/2022	Aug-22	OFFICE DEPC	DIRECT MARKETING-C	918.48	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		08/02/2022	08/03/2022	Aug-22	OFFICE DEPC	DIRECT MARKETING-C	68.08	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		08/11/2022	08/12/2022	Aug-22	AVENTURA	ASSOCIATIONS-CIVIC	491.63	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		09/15/2022	09/19/2022	Sep-22	JETBLUE	27	337.60	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		10/04/2022	10/06/2022	Oct-22	JETBLUE	27	(30.00)	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		10/04/2022	10/06/2022	Oct-22	JETBLUE	27	(30.00)	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		10/08/2022	10/10/2022	Oct-22	NALEO EDUC	ORGANIZATIONS CHA	100.00	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		10/15/2022	10/17/2022	Oct-22	NALEO EDUC	ORGANIZATIONS CHA	200.00	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		12/01/2022	12/05/2022	Dec-22	ODP BUS SOL	DIRECT MARKETING-C	42.82	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		12/13/2022	12/14/2022	Dec-22	CROWN TRO	MISCELLANEOUS AND	422.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		04/26/2023	04/28/2023	Apr-23	ODP BUS SOL	DIRECT MARKETING-C	65.40	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/02/2023	05/03/2023	May-23	DISCOUNTM	MISCELLANEOUS GEN	420.62	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/02/2023	05/03/2023	May-23	DISCOUNTM	MISCELLANEOUS GEN	(27.52)	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/17/2023	05/22/2023	May-23	ODP BUS SOL	DIRECT MARKETING-C	(38.28)	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		05/23/2023	05/25/2023	May-23	ODP BUS SOL	DIRECT MARKETING-C	47.11	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		07/11/2023	07/13/2023	Jul-23	ODP BUS SOL	DIRECT MARKETING-C	693.66	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		08/07/2023	08/09/2023	Aug-23	ODP BUS SOL	DIRECT MARKETING-C	289.18	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM LUCIA	BAEZ-GELLE		12/13/2023	12/18/2023	Dec-23	ODP BUS SOL	DIRECT MARKETING-C	141.71	✓	✓	✓	✓	✓	✓	✓	✓	

5,867.60

**DISTRICT 4: MS. PERLA TABARES HANTMAN**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
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E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
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Hierarchy	Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	Transaction Amount	1	2	3	4	5	6	7a	7b	8
	BOARD MEM PERLA			TABARES-HA 06/30/2018	07/02/2018	Jul-18	UBER TRIP LISDI		30.30	✗								✗
	BOARD MEM PERLA			TABARES-HA 06/30/2018	07/02/2018	Jul-18	UBER TRIP UCWPS		31.42	✗								✗
	BOARD MEM PERLA			TABARESHA 07/03/2018	07/04/2018	Jul-18	OFFICE DEPOT #107	DIRECT MAR	15.52	✗								✗
	BOARD MEM PERLA			TABARESHA 07/03/2018	07/04/2018	Jul-18	OFFICE DEPOT #1165	DIRECT MAR	174.02	✗								✗
	BOARD MEM PERLA			TABARESHA 07/03/2018	07/04/2018	Jul-18	OFFICEMAX/DEPOT 6131	DIRECT MAR	12.81	✗								✗
	BOARD MEM PERLA			TABARES-HA 07/11/2018	07/12/2018	Jul-18	USPS PO 1138300360	POSTAL SERV	56.70	✗								✗
	BOARD MEM PERLA			TABARESHA 07/17/2018	07/18/2018	Jul-18	OFFICE DEPOT #1165	DIRECT MAR	151.61	✗								✗
	BOARD MEM PERLA			TABARES-HA 08/02/2018	08/03/2018	Aug-18	UBER TRIP BT7NF		65.69	✓								✗
	BOARD MEM PERLA			TABARESHA 08/01/2018	08/03/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	57.90	✓								✗
	BOARD MEM PERLA			TABARESHA 08/01/2018	08/03/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	45.72	✓								✗
	BOARD MEM PERLA			TABARESHA 08/01/2018	08/03/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	2.75	✓								✗
	BOARD MEM PERLA			TABARESHA 08/01/2018	08/03/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	15.76	✓								✗
	BOARD MEM PERLA			TABARES-HA 08/04/2018	08/06/2018	Aug-18	UBER TRIP FTNPJ		21.95	✓								✗
	BOARD MEM PERLA			TABARESHA 08/08/2018	08/10/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	226.99	✓								✗
	BOARD MEM PERLA			TABARESHA 08/08/2018	08/10/2018	Aug-18	OFFICE DEPOT #90	DIRECT MAR	6.75	✓								✗
	BOARD MEM PERLA			TABARES-HA 08/13/2018	08/14/2018	Aug-18	UBER TRIP 516IE		28.62	✓								✗
	BOARD MEM PERLA			TABARESHA 08/21/2018	08/22/2018	Aug-18	STAPLS7203020864000001	STATIONERY	482.73	✓								✗
	BOARD MEM PERLA			TABARESHA 08/22/2018	08/23/2018	Aug-18	MIAMI HERALD SUB	DIRECT MAR	1.99	✓								✗
	BOARD MEM PERLA			TABARESHA 08/25/2018	08/27/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	30.45	✓								✗
	BOARD MEM PERLA			TABARESHA 08/27/2018	08/29/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MAR	40.15	✓								✗
	BOARD MEM PERLA			TABARES-HA 08/29/2018	08/30/2018	Aug-18	FEDEX	COURIER SVC	23.90	✓								✗
	BOARD MEM PERLA			TABARESHA 08/30/2018	08/31/2018	Aug-18	STAPLS7203606280000001	STATIONERY	52.57	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/04/2018	09/05/2018	Sep-18	FEDEX	COURIER SVC	2.66	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/05/2018	09/06/2018	Sep-18	FEDEX	COURIER SVC	10.18	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/07/2018	09/10/2018	Sep-18	UBER TRIP MXSDH		28.88	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/07/2018	09/10/2018	Sep-18	UBER TRIP UGFJL		20.00	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/07/2018	09/10/2018	Sep-18	UBER TRIP UGFJL		8.11	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/07/2018	09/10/2018	Sep-18	USPS PO 1138300360	POSTAL SERV	56.70	✓								✗
	BOARD MEM PERLA			TABARESHA 09/07/2018	09/10/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MAR	66.25	✓								✗
	BOARD MEM PERLA			TABARESHA 09/11/2018	09/13/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MAR	150.06	✓								✗
	BOARD MEM PERLA			TABARESHA 09/18/2018	09/20/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MAR	389.74	✓								✗
	BOARD MEM PERLA			TABARESHA 09/22/2018	09/24/2018	Sep-18	MIAMI HERALD SUB	DIRECT MAR	12.99	✓								✗
	BOARD MEM PERLA			TABARES-HA 09/24/2018	09/25/2018	Sep-18	UBER TRIP ULQV4		7.61	✓								✗
	BOARD MEM PERLA			TABARESHA 10/06/2018	10/08/2018	Oct-18	STAPLS7205813280000001	STATIONERY	51.63	✓								✗
	BOARD MEM PERLA			TABARESHA 10/06/2018	10/08/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MAR	16.90	✓								✗
	BOARD MEM PERLA			TABARESHA 10/08/2018	10/09/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MAR	38.01	✓								✗

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARES-HA	10/12/2018	10/15/2018	Oct-18	UBER TRIP NVOPS		29.37	✓								×
BOARD MEM PERLA		TABARES-HA	10/12/2018	10/15/2018	Oct-18	UBER TRIP UQDM3		26.27	✓								×
BOARD MEM PERLA		TABARESHA	10/17/2018	10/18/2018	Oct-18	USPS PO 1158650107	POSTAL SERV	56.70	✓								×
BOARD MEM PERLA		TABARESHA	10/17/2018	10/19/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARI	199.11	✓								×
BOARD MEM PERLA		TABARESHA	10/18/2018	10/19/2018	Oct-18	STAPLS7206500608000001	STATIONERY	119.94	✓								×
BOARD MEM PERLA		TABARES-HA	10/19/2018	10/22/2018	Oct-18	UBER TRIP ADG7P		29.36	✓								×
BOARD MEM PERLA		TABARES-HA	10/19/2018	10/22/2018	Oct-18	UBER TRIP PJVY7		26.32	✓								×
BOARD MEM PERLA		TABARESHA	10/23/2018	10/24/2018	Oct-18	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	10/24/2018	10/26/2018	Oct-18	AMERICAN AIRLINES		29.28	✓								×
BOARD MEM PERLA		TABARES-HA	10/25/2018	10/26/2018	Oct-18	SQU*SQ *GOSQ.COM BORIS OTHER SERV		45.00	✓								×
BOARD MEM PERLA		TABARES-HA	10/25/2018	10/26/2018	Oct-18	UBER TRIP X5AB3		28.94	✓								×
BOARD MEM PERLA		TABARES-HA	10/26/2018	10/29/2018	Oct-18	SQU*SQ *MORNINGSTAR TI		40.00	✓								×
BOARD MEM PERLA		TABARES-HA	10/26/2018	10/29/2018	Oct-18	NYCTAXI3P38		58.80	✓								×
BOARD MEM PERLA		TABARES-HA	10/27/2018	10/29/2018	Oct-18	MARRIOTT WATERFRONT		371.91	✓								×
BOARD MEM PERLA		TABARES-HA	10/27/2018	10/29/2018	Oct-18	MARRIOTT WATERFRONT		368.45	✓								×
BOARD MEM PERLA		TABARES-HA	10/28/2018	10/29/2018	Oct-18	LOEWS HOTELS		722.99	✓								×
BOARD MEM PERLA		TABARES-HA	10/28/2018	10/29/2018	Oct-18	LOEWS HOTELS		1,445.98	✓								×
BOARD MEM PERLA		TABARES-HA	10/29/2018	10/30/2018	Oct-18	UBER TRIP U6BDR		33.21	✓								×
BOARD MEM PERLA		TABARES-HA	10/29/2018	10/30/2018	Oct-18	LOEWS HOTELS		831.08	✓								×
BOARD MEM PERLA		TABARES-HA	10/30/2018	10/30/2018	Oct-18	UBER TRIP BG4QG		28.01	✓								×
BOARD MEM PERLA		TABARES-HA	10/29/2018	10/31/2018	Oct-18	AMERICAN AIRLINES		30.00	✓								×
BOARD MEM PERLA		TABARES-HA	10/29/2018	10/31/2018	Oct-18	AMERICAN AIRLINES		30.00	✓								×
BOARD MEM PERLA		TABARES-HA	11/01/2018	11/02/2018	Nov-18	UBER TRIP HPU6R		6.79	✓								×
BOARD MEM PERLA		TABARES-HA	11/01/2018	11/02/2018	Nov-18	UBER TRIP SN4Y5		30.33	✓								×
BOARD MEM PERLA		TABARESHA	11/01/2018	11/05/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARI	101.29	✓								×
BOARD MEM PERLA		TABARES-HA	11/08/2018	11/09/2018	Nov-18	USPS PO 1158650107	POSTAL SERV	6.70	✓								×
BOARD MEM PERLA		TABARESHA	11/14/2018	11/15/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARI	13.14	✓								×
BOARD MEM PERLA		TABARESHA	11/14/2018	11/15/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARI	175.64	✓								×
BOARD MEM PERLA		TABARES-HA	11/15/2018	11/16/2018	Nov-18	UBER TRIP NM5BN		22.78	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/16/2018	Nov-18	UBER TRIP ODZHA		5.91	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/16/2018	Nov-18	UBER TRIP 6OPMW		5.88	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/19/2018	Nov-18	UBER TRIP 5IPFP		19.02	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/19/2018	Nov-18	HOTEL DUVAL	Autograph	201.49	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/19/2018	Nov-18	HOTEL DUVAL	Autograph	201.49	✓								×
BOARD MEM PERLA		TABARES-HA	11/16/2018	11/19/2018	Nov-18	TAXI SVC MIAMI		51.06	✓								×
BOARD MEM PERLA		TABARES-HA	11/19/2018	11/20/2018	Nov-18	USPS PO 1158720102	POSTAL SERV	6.70	✓								×
BOARD MEM PERLA		TABARESHA	11/22/2018	11/23/2018	Nov-18	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARESHA	11/26/2018	11/28/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARI	57.90	✓								×
BOARD MEM PERLA		TABARESHA	11/27/2018	11/29/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARI	34.39	✓								×
BOARD MEM PERLA		TABARESHA	11/28/2018	11/29/2018	Nov-18	STAPLS7208774582000001	STATIONERY	135.18	✓								×
BOARD MEM PERLA		TABARESHA	11/29/2018	11/30/2018	Nov-18	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	12/01/2018	12/03/2018	Dec-18	FEDEX	COURIER SVC	14.38	✓								×
BOARD MEM PERLA		TABARES-HA	12/03/2018	12/04/2018	Dec-18	UBER TRIP UPLPT		13.19	✓								×
BOARD MEM PERLA		TABARES-HA	12/03/2018	12/04/2018	Dec-18	UBER TRIP ZX7NT		28.49	✓								×
BOARD MEM PERLA		TABARES-HA	12/03/2018	12/04/2018	Dec-18	UBER 3EC77		14.99	✓								×
BOARD MEM PERLA		TABARES-HA	12/06/2018	12/07/2018	Dec-18	UBER TRIP HSKUF		27.49	✓								×
BOARD MEM PERLA		TABARESHA	12/06/2018	12/07/2018	Dec-18	MIAMI HERALD SUB	DIRECT MARI	339.42	✓								×
BOARD MEM PERLA		TABARES-HA	12/17/2018	12/17/2018	Dec-18	UBER TRIP		5.99	✓								×
BOARD MEM PERLA		TABARES-HA	12/17/2018	12/17/2018	Dec-18	UBER TRIP		14.80	✓								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	12/13/2018	12/17/2018	Dec-18		OFFICE DEPOT #1165	DIRECT MARI	111.61	✓								×
BOARD MEM PERLA		TABARESHA	12/20/2018	12/21/2018	Dec-18		STAPLS7210158266000001	STATIONERY	179.00	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2018	12/24/2018	Dec-18		FEDEX	COURIER SVC	134.36	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2018	12/24/2018	Dec-18		FEDEX	COURIER SVC	17.10	✓								×
BOARD MEM PERLA		TABARES-HA	12/22/2018	12/24/2018	Dec-18		FEDEX	COURIER SVC	9.31	✓								×
BOARD MEM PERLA		TABARESHA	12/22/2018	12/24/2018	Dec-18		MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	12/25/2018	12/26/2018	Dec-18		UBER TRIP		30.56	✓								×
BOARD MEM PERLA		TABARES-HA	12/26/2018	12/27/2018	Dec-18		UBER TRIP		28.99	✓								×
BOARD MEM PERLA		TABARESHA	12/27/2018	12/28/2018	Dec-18		OFFICE DEPOT #1165	DIRECT MARI	13.31	✓								×
BOARD MEM PERLA		TABARESHA	12/29/2018	12/31/2018	Dec-18		MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	01/02/2019	01/03/2019	Jan-19		UBER TRIP		28.49	✓								×
BOARD MEM PERLA		TABARES-HA	01/02/2019	01/03/2019	Jan-19		UBER TRIP		27.99	✓								×
BOARD MEM PERLA		TABARES-HA	01/02/2019	01/03/2019	Jan-19		UBER TRIP		6.00	✓								×
BOARD MEM PERLA		TABARES-HA	01/02/2019	01/03/2019	Jan-19		UBER TRIP		27.49	✓								×
BOARD MEM PERLA		TABARES-HA	01/03/2019	01/04/2019	Jan-19		UBER		14.99	✓								×
BOARD MEM PERLA		TABARES-HA	01/04/2019	01/07/2019	Jan-19		USPS PO 1138300360	POSTAL SERV	60.70	✓								×
BOARD MEM PERLA		TABARESHA	01/08/2019	01/09/2019	Jan-19		STAPLS7210988706000001	STATIONERY	144.04	✓								×
BOARD MEM PERLA		TABARESHA	01/08/2019	01/10/2019	Jan-19		OFFICE DEPOT #1165	DIRECT MARI	8.32	✓								×
BOARD MEM PERLA		TABARESHA	01/08/2019	01/10/2019	Jan-19		OFFICE DEPOT #1165	DIRECT MARI	58.73	✓								×
BOARD MEM PERLA		TABARESHA	01/09/2019	01/11/2019	Jan-19		OFFICE DEPOT #1165	DIRECT MARI	3.40	✓								×
BOARD MEM PERLA		TABARES-HA	01/17/2019	01/21/2019	Jan-19		DISNEY RESORTS-RESE		235.13	✓								×
BOARD MEM PERLA		TABARES-HA	01/17/2019	01/21/2019	Jan-19		DISNEY RESORTS-RESE		235.13	✓								×
BOARD MEM PERLA		TABARESHA	01/18/2019	01/21/2019	Jan-19		STAPLS7211743329000001	STATIONERY	275.48	✓								×
BOARD MEM PERLA		TABARESHA	01/22/2019	01/23/2019	Jan-19		MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARESHA	01/29/2019	01/30/2019	Jan-19		MIAMI HERALD SUB	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	02/01/2019	02/04/2019	Feb-19		UBER TRIP		27.99	×								×
BOARD MEM PERLA		TABARES-HA	02/01/2019	02/04/2019	Feb-19		UBER TRIP		27.99	×								×
BOARD MEM PERLA		TABARES-HA	02/03/2019	02/04/2019	Feb-19		UBER		14.99	×								×
BOARD MEM PERLA		TABARES-HA	02/12/2019	02/13/2019	Feb-19		UBER TRIP		27.49	×								×
BOARD MEM PERLA		TABARES-HA	02/13/2019	02/13/2019	Feb-19		UBER TRIP		29.04	×								×
BOARD MEM PERLA		TABARES-HA	02/13/2019	02/14/2019	Feb-19		FEDEX	COURIER SVC	36.65	×								×
BOARD MEM PERLA		TABARESHA	02/14/2019	02/18/2019	Feb-19		OFFICE DEPOT #1165	DIRECT MARI	34.74	×								×
BOARD MEM PERLA		TABARESHA	02/14/2019	02/18/2019	Feb-19		OFFICE DEPOT #1165	DIRECT MARI	23.56	×								×
BOARD MEM PERLA		TABARESHA	02/15/2019	02/18/2019	Feb-19		OFFICE DEPOT #1165	DIRECT MARI	26.24	×								×
BOARD MEM PERLA		TABARES-HA	02/19/2019	02/20/2019	Feb-19		UBER TRIP		27.99	×								×
BOARD MEM PERLA		TABARES-HA	02/19/2019	02/20/2019	Feb-19		UBER TRIP		26.99	×								×
BOARD MEM PERLA		TABARESHA	02/20/2019	02/21/2019	Feb-19		LATIN BUILDERS ASSOCIA	GENERAL CO	75.00	×								×
BOARD MEM PERLA		TABARESHA	02/21/2019	02/22/2019	Feb-19		STAPLS7213811044000001	STATIONERY	376.01	×								×
BOARD MEM PERLA		TABARES-HA	02/22/2019	02/25/2019	Feb-19		UBER TRIP		25.99	×								×
BOARD MEM PERLA		TABARESHA	02/22/2019	02/25/2019	Feb-19		MIAMI HERALD SUB	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARESHA	02/28/2019	03/01/2019	Mar-19		MIAMI HERALD SUB	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARES-HA	03/03/2019	03/04/2019	Mar-19		UBER		14.99	×								×
BOARD MEM PERLA		TABARES-HA	03/08/2019	03/11/2019	Mar-19		DISNEY RESORTS-WDW		106.70	×								×
BOARD MEM PERLA		TABARES-HA	03/11/2019	03/12/2019	Mar-19		RITZ-CARLTONGRNDLAKEI		718.88	×								×
BOARD MEM PERLA		TABARESHA	03/12/2019	03/13/2019	Mar-19		STAPLS7214917136000001	STATIONERY	105.55	×								×
BOARD MEM PERLA		TABARES-HA	03/13/2019	03/14/2019	Mar-19		UBER TRIP		28.49	×								×
BOARD MEM PERLA		TABARES-HA	03/14/2019	03/15/2019	Mar-19		USPS PO 1138300360	POSTAL SERV	67.00	×								×
BOARD MEM PERLA		TABARES-HA	03/15/2019	03/18/2019	Mar-19		UBER TRIP		27.99	×								×
BOARD MEM PERLA		TABARES-HA	03/15/2019	03/18/2019	Mar-19		UBER TRIP		28.49	×								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	03/20/2019	03/21/2019	Mar-19	SQ *SQ *MIAMI DADE CIT	PROFESSION	300.00	✕								✕
BOARD MEM PERLA		TABARES-HA	03/22/2019	03/22/2019	Mar-19	UBER TRIP		27.73	✕								✕
BOARD MEM PERLA		TABARESHA	03/20/2019	03/22/2019	Mar-19	OFFICE DEPOT #1165	DIRECT MARI	84.21	✕								✕
BOARD MEM PERLA		TABARESHA	03/21/2019	03/25/2019	Mar-19	OFFICE DEPOT #1165	DIRECT MARI	40.24	✕								✕
BOARD MEM PERLA		TABARESHA	03/22/2019	03/25/2019	Mar-19	MIAMI HERALD SUB	DIRECT MARI	12.99	✕								✕
BOARD MEM PERLA		TABARES-HA	03/29/2019	04/01/2019	Apr-19	UBER TRIP		27.99	✓								✕
BOARD MEM PERLA		TABARES-HA	03/29/2019	04/01/2019	Apr-19	UBER TRIP		28.49	✓								✕
BOARD MEM PERLA		TABARESHA	03/29/2019	04/01/2019	Apr-19	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								✕
BOARD MEM PERLA		TABARES-HA	04/03/2019	04/04/2019	Apr-19	UBER HELP.UBER.COM		14.99	✓								✕
BOARD MEM PERLA		TABARESHA	04/02/2019	04/04/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARI	4.55	✓								✕
BOARD MEM PERLA		TABARESHA	04/02/2019	04/04/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARI	38.17	✓								✕
BOARD MEM PERLA		TABARESHA	04/10/2019	04/11/2019	Apr-19	FEDEX	COURIER SVC	35.70	✓								✕
BOARD MEM PERLA		TABARESHA	04/18/2019	04/22/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARI	22.40	✓								✕
BOARD MEM PERLA		TABARESHA	04/19/2019	04/22/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARI	53.08	✓								✕
BOARD MEM PERLA		TABARESHA	04/22/2019	04/23/2019	Apr-19	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								✕
BOARD MEM PERLA		TABARES-HA	04/24/2019	04/25/2019	Apr-19	UBER TRIP		25.99	✓								✕
BOARD MEM PERLA		TABARESHA	04/25/2019	04/26/2019	Apr-19	LBA	ORGANIZATI	75.00	✓								✕
BOARD MEM PERLA		TABARES-HA	04/25/2019	04/29/2019	Apr-19	HOTEL DUVAL	Autograph	235.54	✓								✕
BOARD MEM PERLA		TABARES-HA	04/26/2019	04/29/2019	Apr-19	HOTEL DUVAL	Autograph	4.00	✓								✕
BOARD MEM PERLA		TABARESHA	04/26/2019	04/29/2019	Apr-19	STAPLS7217608861000001	STATIONERY	90.59	✓								✕
BOARD MEM PERLA		TABARESHA	04/27/2019	04/29/2019	Apr-19	STAPLS7217608861000002	STATIONERY	20.11	✓								✕
BOARD MEM PERLA		TABARESHA	04/29/2019	04/30/2019	Apr-19	MIAMI HERALD SUB	DIRECT MARI	12.99	✓								✕
BOARD MEM PERLA		TABARES-HA	05/03/2019	05/06/2019	May-19	UBER TRIP HELP.UBER.CO		14.99	✕								✕
BOARD MEM PERLA		TABARESHA	05/07/2019	05/09/2019	May-19	OFFICE DEPOT #1165	DIRECT MARI	34.74	✕								✕
BOARD MEM PERLA		TABARESHA	05/07/2019	05/09/2019	May-19	OFFICE DEPOT #1165	DIRECT MARI	120.63	✕								✕
BOARD MEM PERLA		TABARESHA	05/13/2019	05/15/2019	May-19	OFFICE DEPOT #2699	OFFICE SCH	89.97	✕								✕
BOARD MEM PERLA		TABARESHA	05/15/2019	05/16/2019	May-19	MIAMI HERALD SUB	DIRECT MARI	411.74	✕								✕
BOARD MEM PERLA		TABARESHA	05/16/2019	05/17/2019	May-19	USPS PO 1138300360	POSTAL SERV	110.00	✕								✕
BOARD MEM PERLA		TABARES-HA	05/21/2019	05/22/2019	May-19	UBER TRIP		21.07	✕								✕
BOARD MEM PERLA		TABARES-HA	05/21/2019	05/22/2019	May-19	UBER TRIP		17.99	✕								✕
BOARD MEM PERLA		TABARES-HA	05/22/2019	05/23/2019	May-19	UBER TRIP		26.49	✕								✕
BOARD MEM PERLA		TABARESHA	05/25/2019	05/27/2019	May-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✕								✕
BOARD MEM PERLA		TABARES-HA	05/29/2019	05/29/2019	May-19	UBER TRIP		20.49	✕								✕
BOARD MEM PERLA		TABARESHA	05/29/2019	05/30/2019	May-19	RASIXCC INC	ELECTRONIC	497.06	✕								✕
BOARD MEM PERLA		TABARESHA	05/29/2019	05/30/2019	May-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✕								✕
BOARD MEM PERLA		TABARES-HA	06/03/2019	06/04/2019	Jun-19	UBER TRIP HELP.UBER.CO		14.99	✓								✕
BOARD MEM PERLA		TABARESHA	06/04/2019	06/06/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	44.11	✓								✕
BOARD MEM PERLA		TABARESHA	06/04/2019	06/06/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	21.53	✓								✕
BOARD MEM PERLA		TABARESHA	06/04/2019	06/06/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	152.42	✓								✕
BOARD MEM PERLA		TABARES-HA	06/10/2019	06/11/2019	Jun-19	UBER TRIP		6.00	✓								✕
BOARD MEM PERLA		TABARES-HA	06/11/2019	06/11/2019	Jun-19	UBER TRIP		6.49	✓								✕
BOARD MEM PERLA		TABARES-HA	06/11/2019	06/11/2019	Jun-19	UBER TRIP		6.49	✓								✕
BOARD MEM PERLA		TABARES-HA	06/11/2019	06/11/2019	Jun-19	UBER TRIP		6.49	✓								✕
BOARD MEM PERLA		TABARESHA	06/11/2019	06/12/2019	Jun-19	USPS PO 1158650107	POSTAL SERV	12.18	✓								✕
BOARD MEM PERLA		TABARES-HA	06/18/2019	06/18/2019	Jun-19	UBER TRIP		26.49	✓								✕
BOARD MEM PERLA		TABARESHA	06/19/2019	06/20/2019	Jun-19	USPS PO 1138300360	POSTAL SERV	7.85	✓								✕
BOARD MEM PERLA		TABARESHA	06/20/2019	06/24/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	6.30	✓								✕
BOARD MEM PERLA		TABARESHA	06/20/2019	06/24/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	57.01	✓								✕
BOARD MEM PERLA		TABARESHA	06/21/2019	06/24/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	147.00	✓								✕

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	06/24/2019	06/25/2019	Jun-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	06/26/2019	06/26/2019	Jun-19	UBER TRIP		25.99	✓								×
BOARD MEM PERLA		TABARESHA	06/24/2019	06/26/2019	Jun-19	OFFICE DEPOT #1165	DIRECT MARI	6.48	✓								×
BOARD MEM PERLA		TABARES-HA	06/27/2019	07/01/2019	Jul-19	AMERICAN AIRLINES		30.00	✓								×
BOARD MEM PERLA		TABARES-HA	06/27/2019	07/01/2019	Jul-19	TAXI SVC LONG ISALND C		39.36	✓								×
BOARD MEM PERLA		TABARES-HA	06/30/2019	07/01/2019	Jul-19	UBER TRIP		17.85	✓								×
BOARD MEM PERLA		TABARES-HA	06/30/2019	07/01/2019	Jul-19	LOEWS HOTELS		1,514.85	✓								×
BOARD MEM PERLA		TABARES-HA	06/30/2019	07/01/2019	Jul-19	LOEWS HOTELS		64.46	✓								×
BOARD MEM PERLA		TABARES-HA	06/30/2019	07/01/2019	Jul-19	LOEWS HOTELS		1,514.85	✓								×
BOARD MEM PERLA		TABARES-HA	07/01/2019	07/01/2019	Jul-19	UBER TRIP		31.89	✓								×
BOARD MEM PERLA		TABARESHA	06/29/2019	07/01/2019	Jul-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	06/30/2019	07/02/2019	Jul-19	AMERICAN AIRLINES		30.00	✓								×
BOARD MEM PERLA		TABARES-HA	07/03/2019	07/04/2019	Jul-19	UBER PASS HELP.UBER.CO		14.99	✓								×
BOARD MEM PERLA		TABARESHA	07/03/2019	07/05/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARI	119.99	✓								×
BOARD MEM PERLA		TABARESHA	07/03/2019	07/05/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARI	8.40	✓								×
BOARD MEM PERLA		TABARES-HA	07/12/2019	07/12/2019	Jul-19	UBER TRIP		25.99	✓								×
BOARD MEM PERLA		TABARES-HA	07/13/2019	07/15/2019	Jul-19	UBER TRIP		28.49	✓								×
BOARD MEM PERLA		TABARES-HA	07/13/2019	07/15/2019	Jul-19	UBER TRIP		26.49	✓								×
BOARD MEM PERLA		TABARES-HA	07/18/2019	07/19/2019	Jul-19	UBER TRIP		6.00	✓								×
BOARD MEM PERLA		TABARES-HA	07/19/2019	07/19/2019	Jul-19	UBER TRIP		6.49	✓								×
BOARD MEM PERLA		TABARES-HA	07/19/2019	07/19/2019	Jul-19	UBER TRIP		6.10	✓								×
BOARD MEM PERLA		TABARES-HA	07/24/2019	07/24/2019	Jul-19	UBER TRIP		12.70	✓								×
BOARD MEM PERLA		TABARESHA	07/24/2019	07/25/2019	Jul-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARESHA	07/26/2019	07/29/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARI	5.16	✓								×
BOARD MEM PERLA		TABARESHA	07/26/2019	07/29/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARI	22.60	✓								×
BOARD MEM PERLA		TABARESHA	07/26/2019	07/29/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARI	187.85	✓								×
BOARD MEM PERLA		TABARESHA	07/29/2019	07/30/2019	Jul-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	07/31/2019	07/31/2019	Jul-19	UBER TRIP		28.56	✓								×
BOARD MEM PERLA		TABARESHA	07/30/2019	08/01/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	34.16	×								×
BOARD MEM PERLA		TABARESHA	07/31/2019	08/01/2019	Aug-19	USPS PO 1138290354	POSTAL SERV	4.39	×								×
BOARD MEM PERLA		TABARESHA	07/31/2019	08/02/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	16.41	×								×
BOARD MEM PERLA		TABARESHA	07/31/2019	08/02/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	307.84	×								×
BOARD MEM PERLA		TABARES-HA	08/03/2019	08/05/2019	Aug-19	UBER PASS HELP.UBER.CO		14.99	×								×
BOARD MEM PERLA		TABARESHA	08/06/2019	08/07/2019	Aug-19	DIARIO LAS AMERICA'S	DIRECT MARI	55.16	×								×
BOARD MEM PERLA		TABARES-HA	08/08/2019	08/09/2019	Aug-19	USPS PO 1138280352	POSTAL SERV	66.00	×								×
BOARD MEM PERLA		TABARESHA	08/07/2019	08/09/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	299.38	×								×
BOARD MEM PERLA		TABARESHA	08/07/2019	08/09/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	75.61	×								×
BOARD MEM PERLA		TABARESHA	08/07/2019	08/09/2019	Aug-19	OFFICE DEPOT #1165	DIRECT MARI	11.20	×								×
BOARD MEM PERLA		TABARESHA	08/22/2019	08/23/2019	Aug-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARES-HA	08/27/2019	08/27/2019	Aug-19	UBER TRIP		29.17	×								×
BOARD MEM PERLA		TABARES-HA	08/27/2019	08/28/2019	Aug-19	UBER TRIP		27.54	×								×
BOARD MEM PERLA		TABARESHA	08/29/2019	08/30/2019	Aug-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARES-HA	09/03/2019	09/04/2019	Sep-19	UBER PASS HELP.UBER.CO		14.99	✓								×
BOARD MEM PERLA		TABARES-HA	09/11/2019	09/11/2019	Sep-19	UBER TRIP		28.99	✓								×
BOARD MEM PERLA		TABARES-HA	09/11/2019	09/12/2019	Sep-19	USPS PO 1158720102	POSTAL SERV	15.05	✓								×
BOARD MEM PERLA		TABARESHA	09/12/2019	09/13/2019	Sep-19	RASIXCC INC	ELECTRONIC	376.68	✓								×
BOARD MEM PERLA		TABARESHA	09/22/2019	09/23/2019	Sep-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARESHA	09/25/2019	09/26/2019	Sep-19	MONARCH ELECTRONICS	OFFICE SCHC	140.75	✓								×
BOARD MEM PERLA		TABARES-HA	09/27/2019	09/30/2019	Sep-19	USPS PO 1138300360	POSTAL SERV	62.35	✓								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARES-HA	09/28/2019	09/30/2019	Sep-19	UBER TRIP		28.49	✓								×
BOARD MEM PERLA		TABARES-HA	09/28/2019	09/30/2019	Sep-19	UBER TRIP		26.99	✓								×
BOARD MEM PERLA		TABARESHA	09/29/2019	09/30/2019	Sep-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARES-HA	10/03/2019	10/04/2019	Oct-19	UBER PASS HELP.UBER.CO		14.99	×								×
BOARD MEM PERLA		TABARES-HA	10/04/2019	10/07/2019	Oct-19	UBER TRIP		17.66	×								×
BOARD MEM PERLA		TABARES-HA	10/09/2019	10/09/2019	Oct-19	UBER TRIP		27.99	×								×
BOARD MEM PERLA		TABARES-HA	10/12/2019	10/14/2019	Oct-19	UBER TRIP		28.99	×								×
BOARD MEM PERLA		TABARES-HA	10/12/2019	10/14/2019	Oct-19	UBER TRIP		26.49	×								×
BOARD MEM PERLA		TABARESHA	10/22/2019	10/23/2019	Oct-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARES-HA	10/23/2019	10/24/2019	Oct-19	FEDEX	COURIER SVC	24.30	×								×
BOARD MEM PERLA		TABARESHA	10/29/2019	10/30/2019	Oct-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARESHA	10/30/2019	11/01/2019	Nov-19	OFFICE DEPOT #1165	DIRECT MARI	345.58	✓								×
BOARD MEM PERLA		TABARES-HA	11/03/2019	11/04/2019	Nov-19	UBER PASS HELP.UBER.CO		14.99	✓								×
BOARD MEM PERLA		TABARES-HA	11/19/2019	11/20/2019	Nov-19	MIAMI DADE PARKING ISD	GOVERNMEN	12.00	✓								×
BOARD MEM PERLA		TABARES-HA	11/24/2019	11/25/2019	Nov-19	UBER TRIP		59.64	✓								×
BOARD MEM PERLA		TABARES-HA	11/24/2019	11/25/2019	Nov-19	UBER TRIP		24.89	✓								×
BOARD MEM PERLA		TABARESHA	11/22/2019	11/25/2019	Nov-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	✓								×
BOARD MEM PERLA		TABARESHA	11/25/2019	11/26/2019	Nov-19	USPS PO 1158650107	POSTAL SERV	91.15	✓								×
BOARD MEM PERLA		TABARESHA	11/26/2019	11/27/2019	Nov-19	OFFICE DEPOT #2699	DIRECT MARI	23.52	✓								×
BOARD MEM PERLA		TABARESHA	11/29/2019	12/02/2019	Dec-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×								×
BOARD MEM PERLA		TABARES-HA	12/03/2019	12/04/2019	Dec-19	UBER PASS HELP.UBER.CO		14.99	×								×
BOARD MEM PERLA		TABARESHA	12/03/2019	12/04/2019	Dec-19	MIAMI HERALD SUB	DIRECT MARI	439.56	×								×
BOARD MEM PERLA		TABARESHA	12/03/2019	12/05/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	106.71	×								×
BOARD MEM PERLA		TABARESHA	12/03/2019	12/05/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	31.86	×								×
BOARD MEM PERLA		TABARES-HA	12/05/2019	12/06/2019	Dec-19	UBER TRIP		28.02	×								×
BOARD MEM PERLA		TABARES-HA	12/06/2019	12/06/2019	Dec-19	UBER TRIP		31.84	×								×
BOARD MEM PERLA		TABARESHA	12/06/2019	12/09/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	89.76	×								×
BOARD MEM PERLA		TABARES-HA	12/12/2019	12/13/2019	Dec-19	UBER TRIP		30.01	×								×
BOARD MEM PERLA		TABARES-HA	12/12/2019	12/13/2019	Dec-19	AMERICAN AIRLINES		30.00	×								×
BOARD MEM PERLA		TABARES-HA	12/12/2019	12/16/2019	Dec-19	TAXI SVC LONG ISALND C		52.70	×								×
BOARD MEM PERLA		TABARES-HA	12/14/2019	12/16/2019	Dec-19	UBER TRIP		11.39	×								×
BOARD MEM PERLA		TABARES-HA	12/14/2019	12/16/2019	Dec-19	UBER TRIP		10.76	×								×
BOARD MEM PERLA		TABARES-HA	12/14/2019	12/16/2019	Dec-19	UBER TRIP		17.92	×								×
BOARD MEM PERLA		TABARES-HA	12/14/2019	12/16/2019	Dec-19	UBER TRIP		19.57	×								×
BOARD MEM PERLA		TABARES-HA	12/15/2019	12/16/2019	Dec-19	LOEWS HOTELS		1,017.89	×								×
BOARD MEM PERLA		TABARES-HA	12/15/2019	12/16/2019	Dec-19	LOEWS HOTELS		1,972.74	×								×
BOARD MEM PERLA		TABARES-HA	12/15/2019	12/16/2019	Dec-19	LOEWS HOTELS		954.85	×								×
BOARD MEM PERLA		TABARES-HA	12/16/2019	12/17/2019	Dec-19	UBER TRIP		17.47	×								×
BOARD MEM PERLA		TABARES-HA	12/16/2019	12/17/2019	Dec-19	AMERICAN AIRLINES		30.00	×								×
BOARD MEM PERLA		TABARES-HA	12/16/2019	12/17/2019	Dec-19	AMERICAN AIRLINES		30.00	×								×
BOARD MEM PERLA		TABARES-HA	12/17/2019	12/17/2019	Dec-19	UBER TRIP		40.78	×								×
BOARD MEM PERLA		TABARES-HA	12/17/2019	12/18/2019	Dec-19	UBER TRIP		35.84	×								×
BOARD MEM PERLA		TABARES-HA	12/17/2019	12/18/2019	Dec-19	UBER TRIP		5.95	×								×
BOARD MEM PERLA		TABARES-HA	12/17/2019	12/18/2019	Dec-19	UBER TRIP		22.49	×								×
BOARD MEM PERLA		TABARES-HA	12/18/2019	12/19/2019	Dec-19	UBER TRIP		26.99	×								×
BOARD MEM PERLA		TABARESHA	12/18/2019	12/20/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	10.95	×								×
BOARD MEM PERLA		TABARESHA	12/18/2019	12/20/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	86.21	×								×
BOARD MEM PERLA		TABARESHA	12/19/2019	12/23/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	128.59	×								×
BOARD MEM PERLA		TABARESHA	12/20/2019	12/23/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	25.61	×								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA			TABARESHA	12/20/2019	12/23/2019	Dec-19	OFFICE DEPOT #1165	DIRECT MARI	121.99	×							×
BOARD MEM PERLA			TABARESHA	12/22/2019	12/23/2019	Dec-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×							×
BOARD MEM PERLA			TABARES-HA	12/24/2019	12/24/2019	Dec-19	UBER TRIP		50.54	×							×
BOARD MEM PERLA			TABARESHA	12/29/2019	12/30/2019	Dec-19	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×							×
BOARD MEM PERLA			TABARES-HA	01/03/2020	01/06/2020	Jan-20	UBER PASS HELP.UBER.CO		14.99	×							×
BOARD MEM PERLA			TABARES-HA	01/04/2020	01/06/2020	Jan-20	UBER TRIP		26.02	×							×
BOARD MEM PERLA			TABARES-HA	01/04/2020	01/06/2020	Jan-20	UBER TRIP		23.02	×							×
BOARD MEM PERLA			TABARES-HA	01/05/2020	01/06/2020	Jan-20	UBER TRIP		23.99	×							×
BOARD MEM PERLA			TABARES-HA	01/05/2020	01/06/2020	Jan-20	UBER TRIP		23.85	×							×
BOARD MEM PERLA			TABARES-HA	01/08/2020	01/09/2020	Jan-20	FEDEX	COURIER SVC	7.48	×							×
BOARD MEM PERLA			TABARESHA	01/07/2020	01/09/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	18.63	×							×
BOARD MEM PERLA			TABARES-HA	01/09/2020	01/10/2020	Jan-20	FEDEX	COURIER SVC	16.06	×							×
BOARD MEM PERLA			TABARES-HA	01/09/2020	01/10/2020	Jan-20	UBER TRIP		26.33	×							×
BOARD MEM PERLA			TABARESHA	01/08/2020	01/10/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	109.94	×							×
BOARD MEM PERLA			TABARESHA	01/08/2020	01/10/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	23.62	×							×
BOARD MEM PERLA			TABARESHA	01/08/2020	01/10/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	14.96	×							×
BOARD MEM PERLA			TABARESHA	01/09/2020	01/13/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	37.88	×							×
BOARD MEM PERLA			TABARES-HA	01/15/2020	01/16/2020	Jan-20	UBER TRIP		5.88	×							×
BOARD MEM PERLA			TABARES-HA	01/17/2020	01/20/2020	Jan-20	USPS PO 1138280352	POSTAL SERV	61.85	×							×
BOARD MEM PERLA			TABARESHA	01/16/2020	01/20/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	37.89	×							×
BOARD MEM PERLA			TABARESHA	01/16/2020	01/20/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	34.74	×							×
BOARD MEM PERLA			TABARESHA	01/17/2020	01/20/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	10.20	×							×
BOARD MEM PERLA			TABARESHA	01/17/2020	01/20/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	134.35	×							×
BOARD MEM PERLA			TABARESHA	01/21/2020	01/22/2020	Jan-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	0.75	×							×
BOARD MEM PERLA			TABARESHA	01/20/2020	01/23/2020	Jan-20	OFFICE DEPOT #1165	DIRECT MARI	36.14	×							×
BOARD MEM PERLA			TABARES-HA	01/24/2020	01/27/2020	Jan-20	UBER TRIP		29.86	×							×
BOARD MEM PERLA			TABARESHA	01/29/2020	01/30/2020	Jan-20	MIAMI HERALD DIGITAL S	DIRECT MARI	12.99	×							×
BOARD MEM PERLA			TABARESHA	01/29/2020	01/30/2020	Jan-20	MONARCH ELECTRONICS	OFFICE SCHC	407.40	×							×
BOARD MEM PERLA			TABARES-HA	02/03/2020	02/04/2020	Feb-20	UBER PASS HELP.UBER.CO		14.99	×							×
BOARD MEM PERLA			TABARES-HA	02/08/2020	02/10/2020	Feb-20	UBER TRIP		24.49	×							×
BOARD MEM PERLA			TABARES-HA	02/08/2020	02/10/2020	Feb-20	UBER TRIP		24.49	×							×
BOARD MEM PERLA			TABARESHA	02/11/2020	02/12/2020	Feb-20	MIAMI HERALD SUB	DIRECT MARI	523.02	×							×
BOARD MEM PERLA			TABARES-HA	02/15/2020	02/17/2020	Feb-20	UBER TRIP		26.63	×							×
BOARD MEM PERLA			TABARES-HA	02/15/2020	02/17/2020	Feb-20	UBER TRIP		31.02	×							×
BOARD MEM PERLA			TABARESHA	02/18/2020	02/19/2020	Feb-20	EB MABSE LEGACY OF EX	BUSINESS SEI	28.16	×							×
BOARD MEM PERLA			TABARESHA	02/21/2020	02/24/2020	Feb-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	×							×
BOARD MEM PERLA			TABARES-HA	02/25/2020	02/27/2020	Feb-20	HOTEL DUVAL	Autograph	277.62	×							×
BOARD MEM PERLA			TABARES-HA	03/03/2020	03/04/2020	Mar-20	UBER PASS HELP.UBER.CO		14.99	×							×
BOARD MEM PERLA			TABARESHA	03/06/2020	03/09/2020	Mar-20	OFFICE DEPOT #1165	DIRECT MARI	29.83	×							×
BOARD MEM PERLA			TABARESHA	03/06/2020	03/09/2020	Mar-20	OFFICE DEPOT #1165	DIRECT MARI	69.48	×							×
BOARD MEM PERLA			TABARESHA	03/06/2020	03/09/2020	Mar-20	OFFICEMAX/OFFICEDEPT#6	DIRECT MARI	121.94	×							×
BOARD MEM PERLA			TABARESHA	03/17/2020	03/19/2020	Mar-20	AQUARIUS PRESS, INC.	MISCELLANE	152.00	×							×
BOARD MEM PERLA			TABARESHA	03/24/2020	03/25/2020	Mar-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	×							×
BOARD MEM PERLA			TABARES-HA	03/28/2020	03/30/2020	Mar-20	AT&T- MIAMI LAKES	MISCELLANE	160.75	×							×
BOARD MEM PERLA			TABARES-HA	03/31/2020	04/01/2020	Apr-20	FEDEX	COURIER SVC	14.64	×							×
BOARD MEM PERLA			TABARESHA	04/01/2020	04/02/2020	Apr-20	OFFICE DEPOT #1165	DIRECT MARI	106.50	×							×
BOARD MEM PERLA			TABARES-HA	04/03/2020	04/06/2020	Apr-20	UBER PASS HELP.UBER.CO		14.99	×							×
BOARD MEM PERLA			TABARESHA	04/03/2020	04/06/2020	Apr-20	OFFICE DEPOT #2699	DIRECT MARI	75.96	×							×
BOARD MEM PERLA			TABARES-HA	04/11/2020	04/13/2020	Apr-20	FEDEX	COURIER SVC	38.45	×							×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	04/09/2020	04/13/2020	Apr-20	OFFICE DEPOT #2699	DIRECT MARI	15.41	✕								✕
BOARD MEM PERLA		TABARESHA	04/20/2020	04/22/2020	Apr-20	OFFICE DEPOT #1165	DIRECT MARI	(106.50)	✕								✕
BOARD MEM PERLA		TABARESHA	04/21/2020	04/22/2020	Apr-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	✕								✕
BOARD MEM PERLA		TABARES-HA	05/03/2020	05/04/2020	May-20	UBER PASS HELP.UBER.CO		14.99	✓								✕
BOARD MEM PERLA		TABARESHA	05/05/2020	05/06/2020	May-20	MONARCH ELECTRONICS	OFFICE SCHC	109.80	✓								✕
BOARD MEM PERLA		TABARESHA	05/05/2020	05/06/2020	May-20	MONARCH ELECTRONICS	OFFICE SCHC	52.50	✓								✕
BOARD MEM PERLA		TABARESHA	05/06/2020	05/07/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	334.60	✓								✕
BOARD MEM PERLA		TABARESHA	05/06/2020	05/07/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	2.73	✓								✕
BOARD MEM PERLA		TABARESHA	05/06/2020	05/07/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	37.58	✓								✕
BOARD MEM PERLA		TABARESHA	05/21/2020	05/22/2020	May-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	✓								✕
BOARD MEM PERLA		TABARESHA	05/21/2020	05/22/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	133.06	✓								✕
BOARD MEM PERLA		TABARESHA	05/21/2020	05/22/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	37.58	✓								✕
BOARD MEM PERLA		TABARESHA	05/22/2020	05/25/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	9.98	✓								✕
BOARD MEM PERLA		TABARESHA	05/28/2020	05/29/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	155.38	✓								✕
BOARD MEM PERLA		TABARESHA	05/28/2020	05/29/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	105.02	✓								✕
BOARD MEM PERLA		TABARESHA	05/28/2020	05/29/2020	May-20	OFFICE DEPOT #1165	DIRECT MARI	34.74	✓								✕
BOARD MEM PERLA		TABARESHA	05/29/2020	05/29/2020	May-20	APPLE.COM/US	ELECTRONIC	961.93	✓								✕
BOARD MEM PERLA		TABARESHA	05/29/2020	06/01/2020	Jun-20	OFFICE DEPOT #1165	DIRECT MARI	7.38	✓								✕
BOARD MEM PERLA		TABARES-HA	06/02/2020	06/03/2020	Jun-20	FEDEX	COURIER SVC	38.45	✓								✕
BOARD MEM PERLA		TABARES-HA	06/03/2020	06/04/2020	Jun-20	UBER PASS HELP.UBER.CO		14.99	✓								✕
BOARD MEM PERLA		TABARES-HA	06/17/2020	06/18/2020	Jun-20	UBER TRIP		24.07	✓								✕
BOARD MEM PERLA		TABARESHA	06/18/2020	06/19/2020	Jun-20	OFFICE DEPOT #1165	DIRECT MARI	76.70	✓								✕
BOARD MEM PERLA		TABARESHA	06/18/2020	06/19/2020	Jun-20	OFFICE DEPOT #1165	DIRECT MARI	35.78	✓								✕
BOARD MEM PERLA		TABARESHA	06/22/2020	06/23/2020	Jun-20	DIARIO LAS AMERICA'S	DIRECT MARI	56.99	✓								✕
BOARD MEM PERLA		TABARESHA	06/23/2020	06/24/2020	Jun-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	✓								✕
BOARD MEM PERLA		TABARESHA	06/25/2020	06/26/2020	Jun-20	USPS PO 1158650107	POSTAL SERV	8.00	✓								✕
BOARD MEM PERLA		TABARES-HA	07/03/2020	07/06/2020	Jul-20	UBER PASS HELP.UBER.CO		14.99	✕								✕
BOARD MEM PERLA		TABARESHA	07/03/2020	07/06/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	21.45	✕								✕
BOARD MEM PERLA		TABARESHA	07/13/2020	07/14/2020	Jul-20	USPS PO 1158650107	POSTAL SERV	7.20	✕								✕
BOARD MEM PERLA		TABARESHA	07/14/2020	07/15/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	167.06	✕								✕
BOARD MEM PERLA		TABARESHA	07/14/2020	07/15/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	49.98	✕								✕
BOARD MEM PERLA		TABARESHA	07/14/2020	07/15/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	32.57	✕								✕
BOARD MEM PERLA		TABARESHA	07/14/2020	07/15/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	5.99	✕								✕
BOARD MEM PERLA		TABARESHA	07/14/2020	07/15/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	9.99	✕								✕
BOARD MEM PERLA		TABARES-HA	07/19/2020	07/20/2020	Jul-20	TARGET 00021964	GROCERY ST	93.30	✕								✕
BOARD MEM PERLA		TABARESHA	07/21/2020	07/22/2020	Jul-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	5.75	✕								✕
BOARD MEM PERLA		TABARESHA	07/23/2020	07/27/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARI	(11.58)	✕								✕
BOARD MEM PERLA		TABARES-HA	08/03/2020	08/04/2020	Aug-20	UBER PASS HELP.UBER.CO		14.99	✓								✕
BOARD MEM PERLA		TABARESHA	08/03/2020	08/04/2020	Aug-20	OFFICE DEPOT #2699	DIRECT MARI	37.57	✓								✕
BOARD MEM PERLA		TABARESHA	08/14/2020	08/17/2020	Aug-20	OFFICE DEPOT #1165	DIRECT MARI	283.78	✓								✕
BOARD MEM PERLA		TABARESHA	08/14/2020	08/17/2020	Aug-20	OFFICE DEPOT #1165	DIRECT MARI	8.79	✓								✕
BOARD MEM PERLA		TABARESHA	08/20/2020	08/21/2020	Aug-20	OFFICE DEPOT #1165	DIRECT MARI	26.78	✓								✕
BOARD MEM PERLA		TABARESHA	08/21/2020	08/24/2020	Aug-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	7.25	✓								✕
BOARD MEM PERLA		TABARES-HA	09/03/2020	09/04/2020	Sep-20	UBER PASS HELP.UBER.CO		14.99	✕								✕
BOARD MEM PERLA		TABARESHA	09/15/2020	09/16/2020	Sep-20	OFFICE DEPOT #1165	DIRECT MARI	159.38	✕								✕
BOARD MEM PERLA		TABARESHA	09/22/2020	09/23/2020	Sep-20	TIMES SUBSCRIPTIONS	BOOKS PERIC	7.25	✕								✕
BOARD MEM PERLA		TABARES-HA	09/23/2020	09/24/2020	Sep-20	USPS PO 1138300360	POSTAL SERV	66.00	✕								✕
BOARD MEM PERLA		TABARESHA	09/24/2020	09/25/2020	Sep-20	OFFICE DEPOT #1165	DIRECT MARI	49.99	✕								✕
BOARD MEM PERLA		TABARESHA	09/25/2020	09/28/2020	Sep-20	OFFICE DEPOT #1165	DIRECT MARI	59.98	✕								✕

Hierarchy Des	Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	PERLA		TABARESHA	09/25/2020	09/28/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARI		27.87	×								×
BOARD MEM	PERLA		TABARESHA	09/25/2020	09/28/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARI		46.50	×								×
BOARD MEM	PERLA		TABARESHA	09/25/2020	09/28/2020	Sep-20		OFFICE DEPOT #1165	DIRECT MARI		49.98	×								×
BOARD MEM	PERLA		TABARES-HA	10/03/2020	10/05/2020	Oct-20		UBER PASS HELP.UBER.CO			14.99	×								×
BOARD MEM	PERLA		TABARES-HA	10/06/2020	10/07/2020	Oct-20		USPS PO 1138300360	POSTAL SERV		63.00	×								×
BOARD MEM	PERLA		TABARES-HA	10/16/2020	10/19/2020	Oct-20		FEDEX	COURIER SVC		11.91	×								×
BOARD MEM	PERLA		TABARES-HA	10/19/2020	10/19/2020	Oct-20		UBER TRIP			34.45	×								×
BOARD MEM	PERLA		TABARES-HA	10/19/2020	10/20/2020	Oct-20		UBER TRIP			27.99	×								×
BOARD MEM	PERLA		TABARESHA	10/21/2020	10/22/2020	Oct-20		TIMES SUBSCRIPTIONS	BOOKS PERIC		7.25	×								×
BOARD MEM	PERLA		TABARESHA	10/28/2020	10/29/2020	Oct-20		OFFICE DEPOT #1165	DIRECT MARI		91.95	×								×
BOARD MEM	PERLA		TABARESHA	10/28/2020	10/30/2020	Oct-20		AQUARIUS PRESS, INC.	MISCELLANE		242.00	×								×
BOARD MEM	PERLA		TABARESHA	11/03/2020	11/04/2020	Nov-20		OFFICE DEPOT #1165	DIRECT MARI		111.76	✓								×
BOARD MEM	PERLA		TABARESHA	11/03/2020	11/04/2020	Nov-20		OFFICE DEPOT #1165	DIRECT MARI		23.89	✓								×
BOARD MEM	PERLA		TABARESHA	11/05/2020	11/06/2020	Nov-20		USPS PO 1158650107	POSTAL SERV		7.85	✓								×
BOARD MEM	PERLA		TABARESHA	11/24/2020	11/25/2020	Nov-20		MIAMI HERALD SUB	DIRECT MARI		334.16	✓								×
BOARD MEM	PERLA		TABARESHA	11/24/2020	11/25/2020	Nov-20		TIMES SUBSCRIPTIONS	BOOKS PERIC		7.25	✓								×
BOARD MEM	PERLA		TABARES-HA	11/28/2020	11/30/2020	Nov-20		UBER TRIP			35.75	✓								×
BOARD MEM	PERLA		TABARES-HA	11/28/2020	11/30/2020	Nov-20		UBER TRIP			33.96	✓								×
BOARD MEM	PERLA		TABARES-HA	12/01/2020	12/01/2020	Dec-20		UBER TRIP			23.44	×								×
BOARD MEM	PERLA		TABARES-HA	12/01/2020	12/02/2020	Dec-20		UBER TRIP			25.88	×								×
BOARD MEM	PERLA		TABARES-HA	12/06/2020	12/07/2020	Dec-20		UBER TRIP			30.93	×								×
BOARD MEM	PERLA		TABARESHA	12/09/2020	12/10/2020	Dec-20		OFFICE DEPOT #1165	DIRECT MARI		74.91	×								×
BOARD MEM	PERLA		TABARESHA	12/09/2020	12/10/2020	Dec-20		OFFICE DEPOT #1165	DIRECT MARI		44.04	×								×
BOARD MEM	PERLA		TABARESHA	12/09/2020	12/10/2020	Dec-20		OFFICE DEPOT #1165	DIRECT MARI		4.10	×								×
BOARD MEM	PERLA		TABARES-HA	12/13/2020	12/14/2020	Dec-20		UBER TRIP			36.70	×								×
BOARD MEM	PERLA		TABARES-HA	12/13/2020	12/14/2020	Dec-20		UBER TRIP			37.54	×								×
BOARD MEM	PERLA		TABARESHA	12/11/2020	12/14/2020	Dec-20		MONARCH ELECTRONICS	OFFICE SCHC		185.70	×								×
BOARD MEM	PERLA		TABARESHA	12/15/2020	12/16/2020	Dec-20		OFFICE DEPOT #1165	DIRECT MARI		33.59	×								×
BOARD MEM	PERLA		TABARES-HA	12/17/2020	12/18/2020	Dec-20		FEDEX	COURIER SVC		21.93	×								×
BOARD MEM	PERLA		TABARES-HA	12/18/2020	12/21/2020	Dec-20		FEDEX	COURIER SVC		117.36	×								×
BOARD MEM	PERLA		TABARES-HA	12/18/2020	12/21/2020	Dec-20		UBER TRIP			34.50	×								×
BOARD MEM	PERLA		TABARESHA	12/22/2020	12/23/2020	Dec-20		TIMES SUBSCRIPTIONS	BOOKS PERIC		7.25	×								×
BOARD MEM	PERLA		TABARES-HA	12/24/2020	12/28/2020	Dec-20		FEDEX	COURIER SVC		24.30	×								×
BOARD MEM	PERLA		TABARES-HA	12/24/2020	12/28/2020	Dec-20		FEDEX	COURIER SVC		11.00	×								×
BOARD MEM	PERLA		TABARESHA	01/06/2021	01/07/2021	Jan-21		OFFICE DEPOT #1165	DIRECT MARI		139.67	×								×
BOARD MEM	PERLA		TABARESHA	01/06/2021	01/07/2021	Jan-21		OFFICE DEPOT #1165	DIRECT MARI		9.73	×								×
BOARD MEM	PERLA		TABARESHA	01/11/2021	01/12/2021	Jan-21		USPS PO 1138300360	POSTAL SERV		55.00	×								×
BOARD MEM	PERLA		TABARESHA	01/15/2021	01/18/2021	Jan-21		OFFICE DEPOT #1165	DIRECT MARI		36.90	×								×
BOARD MEM	PERLA		TABARESHA	01/15/2021	01/18/2021	Jan-21		OFFICE DEPOT #1165	DIRECT MARI		201.95	×								×
BOARD MEM	PERLA		TABARES-HA	01/19/2021	01/20/2021	Jan-21		USPS PO 1138300360	POSTAL SERV		25.55	×								×
BOARD MEM	PERLA		TABARESHA	01/21/2021	01/22/2021	Jan-21		TIMES SUBSCRIPTIONS	BOOKS PERIC		7.25	×								×
BOARD MEM	PERLA		TABARESHA	02/01/2021	02/03/2021	Feb-21		OFFICE DEPOT #1165	DIRECT MARI		1.50	×								×
BOARD MEM	PERLA		TABARESHA	02/01/2021	02/03/2021	Feb-21		OFFICE DEPOT #1165	DIRECT MARI		5.98	×								×
BOARD MEM	PERLA		TABARESHA	02/01/2021	02/03/2021	Feb-21		OFFICE DEPOT #1165	DIRECT MARI		100.28	×								×
BOARD MEM	PERLA		TABARESHA	02/05/2021	02/08/2021	Feb-21		OFFICE DEPOT #1165	DIRECT MARI		96.87	×								×
BOARD MEM	PERLA		TABARESHA	02/08/2021	02/09/2021	Feb-21		MIAMI HERALD SUB	DIRECT MARI		634.30	×								×
BOARD MEM	PERLA		TABARES-HA	02/16/2021	02/17/2021	Feb-21		USPS PO 1158650107	POSTAL SERV		8.10	×								×
BOARD MEM	PERLA		TABARESHA	02/22/2021	02/23/2021	Feb-21		TIMES SUBSCRIPTIONS	BOOKS PERIC		7.25	×								×
BOARD MEM	PERLA		TABARESHA	02/24/2021	02/25/2021	Feb-21		OFFICE DEPOT #1165	DIRECT MARI		72.91	×								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	02/24/2021	02/25/2021	Feb-21	OFFICE DEPOT #1165	DIRECT MARI	67.18	×								×
BOARD MEM PERLA		TABARESHA	03/09/2021	03/10/2021	Mar-21	MONARCH ELECTRONICS	OFFICE SCHC	210.00	×								×
BOARD MEM PERLA		TABARESHA	03/10/2021	03/11/2021	Mar-21	OFFICE DEPOT #1165	DIRECT MARI	19.41	×								×
BOARD MEM PERLA		TABARESHA	03/10/2021	03/11/2021	Mar-21	OFFICE DEPOT #1165	DIRECT MARI	13.08	×								×
BOARD MEM PERLA		TABARESHA	03/10/2021	03/11/2021	Mar-21	OFFICE DEPOT #1165	DIRECT MARI	33.59	×								×
BOARD MEM PERLA		TABARESHA	03/11/2021	03/12/2021	Mar-21	OFFICE DEPOT #1165	DIRECT MARI	123.98	×								×
BOARD MEM PERLA		TABARESHA	03/22/2021	03/23/2021	Mar-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	7.25	×								×
BOARD MEM PERLA		TABARESHA	03/22/2021	03/24/2021	Mar-21	OFFICE DEPOT #1165	DIRECT MARI	137.37	×								×
BOARD MEM PERLA		TABARES-HA	04/02/2021	04/05/2021	Apr-21	FEDEX	COURIER SVC	34.91	×								×
BOARD MEM PERLA		TABARES-HA	04/03/2021	04/05/2021	Apr-21	UBER TRIP		24.77	×								×
BOARD MEM PERLA		TABARES-HA	04/03/2021	04/05/2021	Apr-21	UBER TRIP		32.39	×								×
BOARD MEM PERLA		TABARESHA	04/08/2021	04/12/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	105.79	×								×
BOARD MEM PERLA		TABARESHA	04/08/2021	04/12/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	47.55	×								×
BOARD MEM PERLA		TABARESHA	04/08/2021	04/12/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	17.99	×								×
BOARD MEM PERLA		TABARESHA	04/15/2021	04/19/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	27.55	×								×
BOARD MEM PERLA		TABARESHA	04/15/2021	04/20/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	44.99	×								×
BOARD MEM PERLA		TABARESHA	04/20/2021	04/22/2021	Apr-21	OFFICE DEPOT #1165	DIRECT MARI	61.58	×								×
BOARD MEM PERLA		TABARESHA	04/21/2021	04/22/2021	Apr-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	7.25	×								×
BOARD MEM PERLA		TABARESHA	04/23/2021	04/26/2021	Apr-21	SUN SENTINEL MG2	DIRECT MARI	0.99	×								×
BOARD MEM PERLA		TABARES-HA	04/28/2021	04/30/2021	Apr-21	DOUBLE TREE	AUTOMOBILI	10.00	×								×
BOARD MEM PERLA		TABARESHA	04/29/2021	05/03/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	88.50	×								×
BOARD MEM PERLA		TABARES-HA	05/06/2021	05/07/2021	May-21	FEDEX	COURIER SVC	33.20	×								×
BOARD MEM PERLA		TABARESHA	05/11/2021	05/13/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	5.63	×								×
BOARD MEM PERLA		TABARESHA	05/11/2021	05/13/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	33.59	×								×
BOARD MEM PERLA		TABARESHA	05/11/2021	05/13/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	3.91	×								×
BOARD MEM PERLA		TABARESHA	05/11/2021	05/14/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	25.98	×								×
BOARD MEM PERLA		TABARESHA	05/13/2021	05/17/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	69.98	×								×
BOARD MEM PERLA		TABARESHA	05/13/2021	05/17/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	61.99	×								×
BOARD MEM PERLA		TABARES-HA	05/21/2021	05/24/2021	May-21	FEDEX	COURIER SVC	11.02	×								×
BOARD MEM PERLA		TABARESHA	05/19/2021	05/24/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	35.98	×								×
BOARD MEM PERLA		TABARESHA	05/19/2021	05/24/2021	May-21	OFFICE DEPOT #1165	DIRECT MARI	44.80	×								×
BOARD MEM PERLA		TABARESHA	05/21/2021	05/24/2021	May-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	×								×
BOARD MEM PERLA		TABARES-HA	06/05/2021	06/07/2021	Jun-21	FEDEX	COURIER SVC	5.88	✓								×
BOARD MEM PERLA		TABARES-HA	06/05/2021	06/07/2021	Jun-21	FEDEX	COURIER SVC	14.31	✓								×
BOARD MEM PERLA		TABARES-HA	06/17/2021	06/18/2021	Jun-21	USPS PO 1138300360	POSTAL SERV	55.00	✓								×
BOARD MEM PERLA		TABARESHA	06/17/2021	06/18/2021	Jun-21	DIARIO LAS AMERICA'S	DIRECT MARI	56.99	✓								×
BOARD MEM PERLA		TABARESHA	06/21/2021	06/22/2021	Jun-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	✓								×
BOARD MEM PERLA		TABARESHA	06/21/2021	06/22/2021	Jun-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✓								×
BOARD MEM PERLA		TABARESHA	06/22/2021	06/23/2021	Jun-21	USPS PO 1158910122	POSTAL SERV	8.25	✓								×
BOARD MEM PERLA		TABARESHA	07/06/2021	07/06/2021	Jul-21			44.40	×								×
BOARD MEM PERLA		TABARESHA	07/06/2021	07/07/2021	Jul-21			5.98	×								×
BOARD MEM PERLA		TABARESHA	07/06/2021	07/08/2021	Jul-21			49.13	×								×
BOARD MEM PERLA		TABARESHA	07/06/2021	07/08/2021	Jul-21			21.45	×								×
BOARD MEM PERLA		TABARESHA	07/16/2021	07/20/2021	Jul-21			5.98	×								×
BOARD MEM PERLA		TABARESHA	07/19/2021	07/20/2021	Jul-21			15.96	×								×
BOARD MEM PERLA		TABARESHA	07/21/2021	07/22/2021	Jul-21			9.75	×								×
BOARD MEM PERLA		TABARESHA	07/28/2021	07/29/2021	Jul-21			40.73	×								×
BOARD MEM PERLA		TABARESHA	08/09/2021	08/12/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	149.99	×								×
BOARD MEM PERLA		TABARESHA	08/11/2021	08/13/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	27.93	×								×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	08/11/2021	08/13/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	220.63	✕								✕
BOARD MEM PERLA		TABARESHA	08/11/2021	08/13/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	37.78	✕								✕
BOARD MEM PERLA		TABARESHA	08/11/2021	08/13/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	7.88	✕								✕
BOARD MEM PERLA		TABARESHA	08/16/2021	08/17/2021	Aug-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✕								✕
BOARD MEM PERLA		TABARESHA	08/13/2021	08/18/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	2.16	✕								✕
BOARD MEM PERLA		TABARES-HA	08/21/2021	08/23/2021	Aug-21	FEDEX	QUICK COPY	20.30	✕								✕
BOARD MEM PERLA		TABARES-HA	08/22/2021	08/23/2021	Aug-21	FEDEX	COURIER SVC	11.55	✕								✕
BOARD MEM PERLA		TABARESHA	08/23/2021	08/24/2021	Aug-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	✕								✕
BOARD MEM PERLA		TABARESHA	08/23/2021	08/25/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	14.05	✕								✕
BOARD MEM PERLA		TABARESHA	08/24/2021	08/25/2021	Aug-21	MIAMI HERALD SUB	DIRECT MARI	681.71	✕								✕
BOARD MEM PERLA		TABARESHA	08/25/2021	08/27/2021	Aug-21	OFFICE DEPOT #1165	DIRECT MARI	405.68	✕								✕
BOARD MEM PERLA		TABARESHA	09/01/2021	09/03/2021	Sep-21	OFFICE DEPOT #1165	DIRECT MARI	64.25	✕								✕
BOARD MEM PERLA		TABARESHA	09/13/2021	09/14/2021	Sep-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✕								✕
BOARD MEM PERLA		TABARES-HA	09/15/2021	09/16/2021	Sep-21	USPS PO 1138300360	POSTAL SERV	65.95	✕								✕
BOARD MEM PERLA		TABARES-HA	09/21/2021	09/21/2021	Sep-21	UBER TRIP		31.25	✕								✕
BOARD MEM PERLA		TABARES-HA	09/21/2021	09/22/2021	Sep-21	UBER TRIP		4.68	✕								✕
BOARD MEM PERLA		TABARESHA	09/21/2021	09/22/2021	Sep-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	✕								✕
BOARD MEM PERLA		TABARESHA	09/23/2021	09/27/2021	Sep-21	OFFICE DEPOT #1165	DIRECT MARI	10.87	✕								✕
BOARD MEM PERLA		TABARES-HA	09/29/2021	09/30/2021	Sep-21	UBER TRIP		34.92	✕								✕
BOARD MEM PERLA		TABARES-HA	09/30/2021	10/01/2021	Oct-21	UBER TRIP		36.26	✕								✕
BOARD MEM PERLA		TABARESHA	10/07/2021	10/11/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	146.34	✕								✕
BOARD MEM PERLA		TABARESHA	10/11/2021	10/12/2021	Oct-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✕								✕
BOARD MEM PERLA		TABARESHA	10/14/2021	10/19/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	71.55	✕								✕
BOARD MEM PERLA		TABARESHA	10/21/2021	10/22/2021	Oct-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	✕								✕
BOARD MEM PERLA		TABARES-HA	10/22/2021	10/25/2021	Oct-21	USPS PO 1138300360	POSTAL SERV	8.70	✕								✕
BOARD MEM PERLA		TABARESHA	10/25/2021	10/27/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	27.50	✕								✕
BOARD MEM PERLA		TABARESHA	10/27/2021	10/29/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	46.32	✕								✕
BOARD MEM PERLA		TABARESHA	10/27/2021	10/29/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	145.71	✕								✕
BOARD MEM PERLA		TABARESHA	10/27/2021	10/29/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	24.46	✕								✕
BOARD MEM PERLA		TABARESHA	10/27/2021	10/29/2021	Oct-21	OFFICE DEPOT #1165	DIRECT MARI	28.13	✕								✕
BOARD MEM PERLA		TABARESHA	10/29/2021	11/01/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	36.73	✓								✕
BOARD MEM PERLA		TABARESHA	10/29/2021	11/01/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	(146.34)	✓								✕
BOARD MEM PERLA		TABARESHA	10/29/2021	11/01/2021	Nov-21	OFFICE DEPOT #2699	DIRECT MARI	46.96	✓								✕
BOARD MEM PERLA		TABARESHA	10/29/2021	11/01/2021	Nov-21	MONARCH ELECTRONICS	OFFICE SCHC	131.60	✓								✕
BOARD MEM PERLA		TABARESHA	11/03/2021	11/04/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	7.95	✓								✕
BOARD MEM PERLA		TABARESHA	11/08/2021	11/09/2021	Nov-21	USPS PO 1138300360	POSTAL SERV	58.00	✓								✕
BOARD MEM PERLA		TABARESHA	11/08/2021	11/09/2021	Nov-21	OFFICE DEPOT #2699	OFFICE SCHC	70.59	✓								✕
BOARD MEM PERLA		TABARESHA	11/08/2021	11/09/2021	Nov-21	MONARCH ELECTRONICS	OFFICE SCHC	129.80	✓								✕
BOARD MEM PERLA		TABARESHA	11/08/2021	11/09/2021	Nov-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✓								✕
BOARD MEM PERLA		TABARESHA	11/16/2021	11/17/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	25.26	✓								✕
BOARD MEM PERLA		TABARESHA	11/16/2021	11/17/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	11.58	✓								✕
BOARD MEM PERLA		TABARESHA	11/17/2021	11/18/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	65.16	✓								✕
BOARD MEM PERLA		TABARESHA	11/17/2021	11/18/2021	Nov-21	OFFICE DEPOT #1165	DIRECT MARI	460.13	✓								✕
BOARD MEM PERLA		TABARESHA	11/22/2021	11/23/2021	Nov-21	TIMES SUBSCRIPTIONS	BOOKS PERIC	9.75	✓								✕
BOARD MEM PERLA		TABARESHA	12/03/2021	12/06/2021	Dec-21	OFFICE DEPOT #1165	DIRECT MARI	14.60	✓								✕
BOARD MEM PERLA		TABARESHA	12/06/2021	12/07/2021	Dec-21	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96	✓								✕
BOARD MEM PERLA		TABARESHA	12/10/2021	12/13/2021	Dec-21	MONARCH ELECTRONICS	OFFICE SCHC	194.70	✓								✕
BOARD MEM PERLA		TABARESHA	12/11/2021	12/13/2021	Dec-21	OFFICE DEPOT #1165	DIRECT MARI	28.60	✓								✕
BOARD MEM PERLA		TABARESHA	12/13/2021	12/14/2021	Dec-21	OFFICE DEPOT #1165	DIRECT MARI	17.26	✓								✕

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	12/14/2021	12/16/2021	Dec-21	MICHELSON'S TROPHIES	MISCELLANE	175.00	✓								×
BOARD MEM PERLA		TABARES-HA	12/19/2021	12/20/2021	Dec-21	FEDEX	COURIER SVC	23.60	✓								×
BOARD MEM PERLA		TABARES-HA	12/19/2021	12/20/2021	Dec-21	FEDEX	COURIER SVC	10.69	✓								×
BOARD MEM PERLA		TABARES-HA	12/20/2021	12/21/2021	Dec-21	UBER TRIP		39.14	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2021	12/22/2021	Dec-21	UBER TRIP		6.25	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2021	12/22/2021	Dec-21	FEDEX	COURIER SVC	24.30	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2021	12/22/2021	Dec-21	FEDEX	COURIER SVC	24.30	✓								×
BOARD MEM PERLA		TABARES-HA	12/21/2021	12/22/2021	Dec-21	UBER TRIP		33.51	✓								×
BOARD MEM PERLA		TABARES-HA	12/22/2021	12/22/2021	Dec-21	UBER TRIP		8.25	✓								×
BOARD MEM PERLA		TABARES-HA	12/22/2021	12/23/2021	Dec-21	UBER TRIP		6.25	✓								×
BOARD MEM PERLA		TABARES-HA	12/26/2021	12/27/2021	Dec-21	UBER TRIP		36.07	✓								×
BOARD MEM PERLA		TABARESHA	01/04/2022	01/05/2022	Jan-22	STAPLS7347113631000003	STATIONERY	22.63									×
BOARD MEM PERLA		TABARESHA	01/04/2022	01/05/2022	Jan-22	STAPLS7347113631000001	STATIONERY	20.74									×
BOARD MEM PERLA		TABARESHA	01/04/2022	01/05/2022	Jan-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	01/06/2022	01/07/2022	Jan-22	MIAMI HERALD SUB	DIRECT MARI	647.11									×
BOARD MEM PERLA		TABARESHA	01/11/2022	01/12/2022	Jan-22	STAPLS7347113631000002	STATIONERY	28.49									×
BOARD MEM PERLA		TABARESHA	01/12/2022	01/13/2022	Jan-22	OFFICE DEPOT #1165	DIRECT MARI	69.48									×
BOARD MEM PERLA		TABARESHA	01/12/2022	01/13/2022	Jan-22	MONARCH ELECTRONICS	OFFICE SCHC	75.60									×
BOARD MEM PERLA		TABARESHA	01/13/2022	01/14/2022	Jan-22	OFFICE DEPOT #1165	DIRECT MARI	29.35									×
BOARD MEM PERLA		TABARESHA	01/21/2022	01/24/2022	Jan-22	OFFICE DEPOT #1165	DIRECT MARI	14.95									×
BOARD MEM PERLA		TABARESHA	01/24/2022	01/25/2022	Jan-22	OFFICE DEPOT #1165	DIRECT MARI	12.03									×
BOARD MEM PERLA		TABARESHA	01/26/2022	01/27/2022	Jan-22	OFFICE DEPOT #1165	DIRECT MARI	3.64									×
BOARD MEM PERLA		TABARES-HA	01/27/2022	01/28/2022	Jan-22	UBER TRIP		36.42									×
BOARD MEM PERLA		TABARES-HA	01/28/2022	01/31/2022	Jan-22	UBER TRIP		30.12									×
BOARD MEM PERLA		TABARESHA	01/31/2022	02/01/2022	Feb-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARES-HA	02/05/2022	02/07/2022	Feb-22	UBER TRIP		4.51									×
BOARD MEM PERLA		TABARES-HA	02/06/2022	02/07/2022	Feb-22	UBER TRIP		29.88									×
BOARD MEM PERLA		TABARES-HA	02/06/2022	02/07/2022	Feb-22	UBER TRIP		32.24									×
BOARD MEM PERLA		TABARESHA	02/15/2022	02/16/2022	Feb-22	OFFICE DEPOT #1165	DIRECT MARI	44.72									×
BOARD MEM PERLA		TABARESHA	02/15/2022	02/16/2022	Feb-22	OFFICE DEPOT #1165	DIRECT MARI	29.48									×
BOARD MEM PERLA		TABARESHA	02/28/2022	03/01/2022	Mar-22	MONARCH ELECTRONICS	OFFICE SCHC	228.00									×
BOARD MEM PERLA		TABARESHA	02/28/2022	03/01/2022	Mar-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARES-HA	03/11/2022	03/14/2022	Mar-22	USPS PO 1138300360	POSTAL SERV	69.60									×
BOARD MEM PERLA		TABARESHA	03/15/2022	03/16/2022	Mar-22	OFFICE DEPOT #2699	DIRECT MARI	55.27									×
BOARD MEM PERLA		TABARES-HA	03/17/2022	03/18/2022	Mar-22	LA TIMES SUBSCRIPTION	DIRECT MARI	1.00									×
BOARD MEM PERLA		TABARES-HA	03/19/2022	03/21/2022	Mar-22	UBER* TRIP		40.38									×
BOARD MEM PERLA		TABARES-HA	03/20/2022	03/21/2022	Mar-22	UBER TRIP		44.18									×
BOARD MEM PERLA		TABARESHA	03/28/2022	03/29/2022	Mar-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	04/11/2022	04/12/2022	Apr-22	MONARCH ELECTRONICS	OFFICE SCHC	94.50									×
BOARD MEM PERLA		TABARES-HA	04/14/2022	04/15/2022	Apr-22	USPS PO 1138300360	POSTAL SERV	4.33									×
BOARD MEM PERLA		TABARES-HA	04/17/2022	04/18/2022	Apr-22	UBER TRIP		44.76									×
BOARD MEM PERLA		TABARESHA	04/21/2022	04/25/2022	Apr-22	OFFICE DEPOT #1165	DIRECT MARI	132.77									×
BOARD MEM PERLA		TABARESHA	04/25/2022	04/26/2022	Apr-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	04/27/2022	04/28/2022	Apr-22	OFFICE DEPOT #1165	DIRECT MARI	57.90									×
BOARD MEM PERLA		TABARESHA	04/28/2022	04/29/2022	Apr-22	OFFICE DEPOT #1165	DIRECT MARI	269.46									×
BOARD MEM PERLA		TABARESHA	04/29/2022	05/02/2022	May-22	OFFICE DEPOT #1165	DIRECT MARI	109.78									×
BOARD MEM PERLA		TABARESHA	05/20/2022	05/23/2022	May-22	OFFICE DEPOT #1165	DIRECT MARI	45.56									×
BOARD MEM PERLA		TABARESHA	05/20/2022	05/23/2022	May-22	OFFICE DEPOT #1165	DIRECT MARI	6.57									×
BOARD MEM PERLA		TABARESHA	05/20/2022	05/23/2022	May-22	OFFICE DEPOT #1165	DIRECT MARI	103.61									×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Descript	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARESHA	05/23/2022	05/24/2022	May-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	05/24/2022	05/25/2022	May-22	MIAMI HERALD SUB	DIRECT MARI	1,327.16									×
BOARD MEM PERLA		TABARESHA	05/24/2022	05/25/2022	May-22	MIAMI HERALD SUB	DIRECT MARI	1,311.32									×
BOARD MEM PERLA		TABARESHA	06/02/2022	06/03/2022	Jun-22	OFFICE DEPOT #2699	DIRECT MARI	64.17									×
BOARD MEM PERLA		TABARES-HA	06/05/2022	06/06/2022	Jun-22	UBER* TRIP		25.93									×
BOARD MEM PERLA		TABARESHA	06/04/2022	06/06/2022	Jun-22	OFFICE DEPOT #1165	DIRECT MARI	13.82									×
BOARD MEM PERLA		TABARESHA	06/06/2022	06/07/2022	Jun-22	OFFICE DEPOT #1165	DIRECT MARI	131.31									×
BOARD MEM PERLA		TABARESHA	06/07/2022	06/08/2022	Jun-22	OFFICE DEPOT #1165	DIRECT MARI	40.39									×
BOARD MEM PERLA		TABARES-HA	06/09/2022	06/10/2022	Jun-22	USPS PO 1138300360	POSTAL SERV	75.32									×
BOARD MEM PERLA		TABARESHA	06/20/2022	06/21/2022	Jun-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	06/22/2022	06/23/2022	Jun-22	USPS PO 1158650107	POSTAL SERV	8.95									×
BOARD MEM PERLA		TABARES-HA	06/29/2022	07/01/2022	Jul-22	FEDEX	COURIER SVC	12.29									×
BOARD MEM PERLA		TABARES-HA	06/29/2022	07/01/2022	Jul-22	FEDEX	COURIER SVC	11.22									×
BOARD MEM PERLA		TABARES-HA	06/29/2022	07/01/2022	Jul-22	FEDEX	COURIER SVC	85.10									×
BOARD MEM PERLA		TABARES-HA	06/29/2022	07/01/2022	Jul-22	FEDEX	COURIER SVC	12.51									×
BOARD MEM PERLA		TABARESHA	07/07/2022	07/08/2022	Jul-22	MONARCH ELECTRONICS II	STATIONERY	225.80									×
BOARD MEM PERLA		TABARESHA	07/09/2022	07/11/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARI	28.90									×
BOARD MEM PERLA		TABARESHA	07/11/2022	07/12/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARI	280.86									×
BOARD MEM PERLA		TABARESHA	07/11/2022	07/12/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARI	45.56									×
BOARD MEM PERLA		TABARESHA	07/12/2022	07/13/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARI	35.98									×
BOARD MEM PERLA		TABARESHA	07/18/2022	07/19/2022	Jul-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	07/21/2022	07/22/2022	Jul-22	DIARIO LAS AMERICA'S	DIRECT MARI	71.24									×
BOARD MEM PERLA		TABARESHA	08/05/2022	08/08/2022	Aug-22	OFFICE DEPOT #1165	DIRECT MARI	86.63									×
BOARD MEM PERLA		TABARESHA	08/05/2022	08/08/2022	Aug-22	OFFICE DEPOT #1165	DIRECT MARI	41.46									×
BOARD MEM PERLA		TABARESHA	08/08/2022	08/09/2022	Aug-22	OFFICE DEPOT #1165	DIRECT MARI	6.66									×
BOARD MEM PERLA		TABARESHA	08/12/2022	08/15/2022	Aug-22	OFFICE DEPOT #2699	DIRECT MARI	35.94									×
BOARD MEM PERLA		TABARESHA	08/15/2022	08/16/2022	Aug-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARESHA	08/22/2022	08/23/2022	Aug-22	OFFICE DEPOT #1165	DIRECT MARI	39.12									×
BOARD MEM PERLA		TABARES-HA	08/24/2022	08/25/2022	Aug-22	UBER TRIP		8.51									×
BOARD MEM PERLA		TABARES-HA	08/24/2022	08/25/2022	Aug-22	UBER TRIP		56.79									×
BOARD MEM PERLA		TABARES-HA	08/25/2022	08/25/2022	Aug-22	UBER TRIP		28.99									×
BOARD MEM PERLA		TABARESHA	08/30/2022	08/31/2022	Aug-22	MONARCH ELECTRONICS II	STATIONERY	262.50									×
BOARD MEM PERLA		TABARES-HA	09/03/2022	09/05/2022	Sep-22	UBER TRIP		39.58									×
BOARD MEM PERLA		TABARES-HA	09/03/2022	09/05/2022	Sep-22	UBER TRIP		4.34									×
BOARD MEM PERLA		TABARESHA	09/12/2022	09/13/2022	Sep-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	15.96									×
BOARD MEM PERLA		TABARES-HA	09/13/2022	09/14/2022	Sep-22	USPS PO 1138300360	POSTAL SERV	128.95									×
BOARD MEM PERLA		TABARESHA	09/13/2022	09/14/2022	Sep-22	MONARCH ELECTRONICS II	STATIONERY	52.50									×
BOARD MEM PERLA		TABARES-HA	09/15/2022	09/16/2022	Sep-22	LA TIMES SUBSCRIPTION	DIRECT MARI	16.00									×
BOARD MEM PERLA		TABARES-HA	09/17/2022	09/19/2022	Sep-22	UBER TRIP		27.57									×
BOARD MEM PERLA		TABARESHA	09/23/2022	09/26/2022	Sep-22	OFFICE DEPOT #1165	DIRECT MARI	45.56									×
BOARD MEM PERLA		TABARES-HA	09/27/2022	09/27/2022	Sep-22	UBER TRIP		28.05									×
BOARD MEM PERLA		TABARES-HA	09/27/2022	09/28/2022	Sep-22	THE UPS STORE 7467	BUSINESS SE	27.50									×
BOARD MEM PERLA		TABARES-HA	10/02/2022	10/03/2022	Oct-22	AT&T 141 0141	TELECOMMU	288.79									×
BOARD MEM PERLA		TABARESHA	09/30/2022	10/03/2022	Oct-22	ODP BUS SOL LLC # 1011	DIRECT MARI	53.95									×
BOARD MEM PERLA		TABARESHA	10/04/2022	10/06/2022	Oct-22	OFFICE DEPOT #2699	DIRECT MARI	213.99									×
BOARD MEM PERLA		TABARES-HA	10/09/2022	10/10/2022	Oct-22	AT&T COR DF	TELECOMMU	377.00									×
BOARD MEM PERLA		TABARESHA	10/06/2022	10/10/2022	Oct-22	ODP BUS SOL LLC # 1011	DIRECT MARI	23.04									×
BOARD MEM PERLA		TABARESHA	10/06/2022	10/10/2022	Oct-22	ODP BUS SOL LLC # 1011	DIRECT MARI	72.76									×
BOARD MEM PERLA		TABARESHA	10/10/2022	10/11/2022	Oct-22	SUN SENTINEL SUBSCRIPT	DIRECT MARI	19.96									×

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction Pt	Month	Year	Merchant Name	MCC Descrip	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM PERLA		TABARES-HA	10/11/2022	10/12/2022	Oct-22		THE UPS STORE 7467	BUSINESS SEI	10.00									×
BOARD MEM PERLA		TABARESHA	10/10/2022	10/12/2022	Oct-22		OFFICE DEPOT #2699	DIRECT MAR	141.00									×
BOARD MEM PERLA		TABARESHA	10/11/2022	10/13/2022	Oct-22		ODP BUS SOL LLC # 1011	DIRECT MAR	61.66									×
BOARD MEM PERLA		TABARES-HA	10/13/2022	10/14/2022	Oct-22		UBER TRIP		40.72									×
BOARD MEM PERLA		TABARES-HA	10/13/2022	10/14/2022	Oct-22		LA TIMES SUBSCRIPTION	DIRECT MAR	16.00									×
BOARD MEM PERLA		TABARES-HA	10/14/2022	10/14/2022	Oct-22		UBER TRIP		33.94									×
BOARD MEM PERLA		TABARESHA	10/11/2022	10/14/2022	Oct-22		ODP BUS SOL LLC # 1011	DIRECT MAR	5.57									×
BOARD MEM PERLA		TABARES-HA	10/14/2022	10/17/2022	Oct-22		USPS PO 1138300360	POSTAL SERV	9.90									×
BOARD MEM PERLA		TABARES-HA	10/17/2022	10/18/2022	Oct-22		UBER TRIP		5.09									×
BOARD MEM PERLA		TABARES-HA	10/18/2022	10/18/2022	Oct-22		UBER TRIP		28.95									×
BOARD MEM PERLA		TABARESHA	10/17/2022	10/19/2022	Oct-22		OFFICE DEPOT #2699	DIRECT MAR	288.89									×
BOARD MEM PERLA		TABARESHA	10/17/2022	10/20/2022	Oct-22		OFFICE DEPOT #2699	OFFICE SCH	(213.99)									×
BOARD MEM PERLA		TABARESHA	10/25/2022	10/27/2022	Oct-22		ODP BUS SOL LLC # 1011	DIRECT MAR	99.73									×
BOARD MEM PERLA		TABARESHA	10/25/2022	10/27/2022	Oct-22		OFFICE DEPOT #2699	OFFICE SCH	325.34									×
BOARD MEM PERLA		TABARESHA	10/25/2022	10/28/2022	Oct-22		ODP BUS SOL LLC # 1011	DIRECT MAR	34.17									×
BOARD MEM PERLA		TABARESHA	10/25/2022	10/28/2022	Oct-22		ODP BUS SOL LLC # 1011	DIRECT MAR	11.52									×
BOARD MEM PERLA		TABARESHA	10/25/2022	10/28/2022	Oct-22		OFFICE DEPOT #2699	OFFICE SCH	(288.89)									×
BOARD MEM PERLA		TABARESHA	11/07/2022	11/08/2022	Nov-22		SUN SENTINEL SUBSCRIPT	DIRECT MAR	19.96									×
BOARD MEM PERLA		TABARES-HA	11/10/2022	11/11/2022	Nov-22		USPS PO 1138300360	POSTAL SERV	9.40									×
BOARD MEM PERLA		TABARES-HA	11/10/2022	11/11/2022	Nov-22		LA TIMES SUBSCRIPTION	DIRECT MAR	16.00									×
BOARD MEM PERLA		TABARES-HA	11/17/2022	11/21/2022	Nov-22		OFFICE DEPOT #2699	DIRECT MAR	80.22									×
BOARD MEM PERLA		TABARES-HA	11/18/2022	11/21/2022	Nov-22		UBER TRIP		44.31									×
BOARD MEM PERLA		TABARES-HA	11/19/2022	11/21/2022	Nov-22		UBER TRIP		30.95									×
BOARD MEM PERLA		TABARES-HA	11/24/2022	11/28/2022	Nov-22		OFFICE DEPOT #2699	OFFICE SCH	(80.22)									×

51,474.59

**DISTRICT 4: MR. ROBERTO J. ALONSO**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend		
✓	Transaction was in compliance with the associated control/test.	
✗	Transaction was not in compliance with the associated control/test.	
✗ ✓	Part of the transaction was not in compliance with the associated control/test.	
📁	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.	

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM ROBERTO	ALONSO		01/17/2023	01/19/2023	Jan-23		HOBBY LOBBY #699	GAME TOY A	42.80	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		01/19/2023	01/20/2023	Jan-23		SEDANOS #16	GROCERY STC	56.25	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		01/20/2023	01/23/2023	Jan-23		USPS PO 1138280352	POSTAL SERV	24.00	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		01/31/2023	02/01/2023	Feb-23		MARRIOTT JW WASH D		783.96	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		01/31/2023	02/01/2023	Feb-23		MAILCHIMP	Large Digital Gc	550.00	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/03/2023	02/06/2023	Feb-23		AMERICAN AIRLINES		497.80	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/03/2023	02/06/2023	Feb-23		AGENT FEE 89		35.00	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/08/2023	Feb-23		GIFTSHOPJWMARRIOTT	GIFT CARD N	6.60	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/08/2023	Feb-23		ECONOMY PARK RIDE 1	AUTOMOBILE	50.00	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/08/2023	Feb-23		UBER* TRIP		9.71	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/08/2023	Feb-23		UBER TRIP		9.38	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/09/2023	Feb-23		MARRIOTT JW WASH D		(383.93)	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/07/2023	02/09/2023	Feb-23		AGENT FEE 89		35.00	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/08/2023	02/09/2023	Feb-23		UBER TRIP		28.31	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/13/2023	02/14/2023	Feb-23		AVIS.COM PREPAY		172.81	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/15/2023	02/16/2023	Feb-23		AMERICAN AIRLINES		518.81	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/15/2023	02/16/2023	Feb-23		FLORIDA SCHOOLBOAR	ASSOCIATION	225.00	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/22/2023	Feb-23		PARKMOBILE	AUTOMOBILE	1.55	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/22/2023	Feb-23		PARKMOBILE	AUTOMOBILE	1.55	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/22/2023	Feb-23		PARKMOBILE	AUTOMOBILE	1.55	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/21/2023	02/23/2023	Feb-23		SHELL OIL 57543701809		39.73	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/24/2023	Feb-23		HYATT HOUSE TALLAH		343.95	✗	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/24/2023	Feb-23		SHELL OIL57543701916		21.46	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/22/2023	02/24/2023	Feb-23		SHELL OIL 10047042006		42.94	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		02/23/2023	02/27/2023	Feb-23		RACETRAC2356 0002356		34.78	✗				✓				✗
BOARD MEM ROBERTO	ALONSO		03/13/2023	03/15/2023	Mar-23		OFFICE DEPOT #2699	OFFICE SCHO	87.27	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		03/14/2023	03/16/2023	Mar-23		AMERICAN AIRLINES		234.90					✓				✗
BOARD MEM ROBERTO	ALONSO		03/16/2023	03/16/2023	Mar-23		UBER TRIP		37.94					✓				✗
BOARD MEM ROBERTO	ALONSO		03/16/2023	03/17/2023	Mar-23		ECONOMY PARK RIDE 1	AUTOMOBILE	50.00					✓				✗
BOARD MEM ROBERTO	ALONSO		03/15/2023	03/20/2023	Mar-23		AC HOTEL TALLAHASSI		499.00					✓				✗
BOARD MEM ROBERTO	ALONSO		03/19/2023	03/20/2023	Mar-23		AVIS RENT-A-CAR		63.57					✓				✗
BOARD MEM ROBERTO	ALONSO		03/21/2023	03/22/2023	Mar-23		HOTELSCOM7251645073	TRAVEL AGEN	297.46					✓				✗
BOARD MEM ROBERTO	ALONSO		03/30/2023	03/31/2023	Mar-23		UBER TRIP		36.50					✓				✗
BOARD MEM ROBERTO	ALONSO		04/27/2023	04/28/2023	Apr-23		MICHAELS STORES 1226	ARTIST SUPPL	29.95	✗	✓	✓	✓	✓	✗	✓	📁	
BOARD MEM ROBERTO	ALONSO		05/09/2023	05/11/2023	May-23		OFFICE DEPOT #2699	OFFICE SCHO	15.61	✗	✓	✓	✓	✓	✗	✓	✓	


Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM ROBERTO	ALONSO		06/05/2023	06/06/2023	Jun-23	MICHAELS STORES 1226	ARTIST SUPPL	44.50	✓	✓	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		06/05/2023	06/06/2023	Jun-23	FEDEX	QUICK COPY I	6.06	✓	✓	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/08/2023	07/10/2023	Jul-23	WALMART.COM 8009666	DISCOUNT ST	133.75	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/10/2023	07/12/2023	Jul-23	OFFICE DEPOT #2699	OFFICE SCHO	47.90	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/11/2023	07/12/2023	Jul-23	MICHAELS STORES 1226	ARTIST SUPPL	42.78	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/11/2023	07/12/2023	Jul-23	MICHAELS STORES 1226	ARTIST SUPPL	59.90	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/17/2023	07/18/2023	Jul-23	WALMART.COM	DISCOUNT ST	134.76	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/18/2023	07/19/2023	Jul-23	WALGREENS #5293	DRUG STORES	83.25	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/18/2023	07/20/2023	Jul-23	WM SUPERCENTER #596	GROCERY STC	(133.75)	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		07/20/2023	07/21/2023	Jul-23	WALMART.COM	DISCOUNT ST	41.25	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/27/2023	07/28/2023	Jul-23	WALMART.COM	DISCOUNT ST	56.36	✗	✗	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		07/27/2023	07/28/2023	Jul-23	WALMART.COM	DISCOUNT ST	(27.56)	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		07/27/2023	07/31/2023	Jul-23	OFFICE DEPOT #2699	OFFICE SCHO	(62.44)	✗	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		07/27/2023	07/31/2023	Jul-23	OFFICE DEPOT #2699	OFFICE SCHO	114.15	✗	✗	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		07/27/2023	07/31/2023	Jul-23	OFFICE DEPOT #2699	OFFICE SCHO	34.66	✗	✗	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		08/11/2023	08/11/2023	Aug-23	REEFHUSE RST & MAF		223.88	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		08/17/2023	08/18/2023	Aug-23	REEFHUSE RST & MAF		(134.88)	✗	✓	✗	✗	✓	✓		🛒	
BOARD MEM ROBERTO	ALONSO		08/25/2023	08/28/2023	Aug-23	UBER TRIP		7.45	✗	✓	✗	✗	✓	🛒		🛒	
BOARD MEM ROBERTO	ALONSO		09/15/2023	09/18/2023	Sep-23	FLORIDA SCHOOL BOAI	SCHOOLS + EI	250.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/16/2023	09/18/2023	Sep-23	SHELL OIL 57543701809		39.69	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/17/2023	09/18/2023	Sep-23	COT-BLOXHAM PKG LO	AUTOMOBILE	7.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/16/2023	09/19/2023	Sep-23	AC HOTEL TALLAHASSI		209.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/17/2023	09/19/2023	Sep-23	CIRCLE K 05173		47.55	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/18/2023	09/19/2023	Sep-23	COT-BLOXHAM PKG LO	AUTOMOBILE	4.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/19/2023	09/19/2023	Sep-23	UBER TRIP		6.19	✗	✓	✗	✗	✓	🛒		🛒	
BOARD MEM ROBERTO	ALONSO		09/19/2023	09/19/2023	Sep-23	UBER TRIP		5.85	✗	✓	✗	✗	✓	🛒		🛒	
BOARD MEM ROBERTO	ALONSO		09/17/2023	09/20/2023	Sep-23	AC HOTEL TALLAHASSI		268.88	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/18/2023	09/20/2023	Sep-23	SHELL OIL57543704019		41.59	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/19/2023	09/20/2023	Sep-23	EXXON SITE 13032		29.05	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/19/2023	09/20/2023	Sep-23	AVIS RENT-A-CAR		139.78	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/19/2023	09/20/2023	Sep-23	FLORIDA SCHOOL BOAI	SCHOOLS + EI	375.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		09/25/2023	09/27/2023	Sep-23	OFFICE DEPOT #2699	OFFICE SCHO	112.50	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		10/15/2023	10/16/2023	Oct-23	AVIS RENT-A-CAR		55.41	✗	✓	✗	✗	✓	🛒		🛒	
BOARD MEM ROBERTO	ALONSO		10/18/2023	10/19/2023	Oct-23	AMZN MKTP US	BOOK STORES	100.63	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/06/2023	11/07/2023	Nov-23	WALGREENS #5293	DRUG STORES	9.61	✗	✓	✓	✗	✓	✗	✓	🛒	
BOARD MEM ROBERTO	ALONSO		11/06/2023	11/08/2023	Nov-23	OFFICE DEPOT #2699	OFFICE SCHO	170.95	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/13/2023	11/15/2023	Nov-23	OFFICE DEPOT #2699	OFFICE SCHO	31.86	✗	✓	✗	✗	✓	🛒		🛒	
BOARD MEM ROBERTO	ALONSO		11/14/2023	11/16/2023	Nov-23	OFFICE DEPOT #2699	OFFICE SCHO	32.95	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/20/2023	11/21/2023	Nov-23	AMERICAN AIRLINES		353.79	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/21/2023	11/24/2023	Nov-23	EMBROIDERY BY GABI	MISCELLANEC	538.66	✗	✓	✓	✗	✓	✗		✗	
BOARD MEM ROBERTO	ALONSO		11/27/2023	11/29/2023	Nov-23	OFFICE DEPOT #2699	OFFICE SCHO	276.03	✗	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/29/2023	11/30/2023	Nov-23	UBER TRIP		19.98	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/29/2023	11/30/2023	Nov-23	UBER TRIP		19.94	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		12/01/2023	12/01/2023	Dec-23	UBER TRIP		11.99	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		11/30/2023	12/04/2023	Dec-23	GRAND HYATT TAMPA		378.00	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		12/01/2023	12/04/2023	Dec-23	UBER TRIP		47.57	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		12/14/2023	12/15/2023	Dec-23	USPS PO 1138280352	POSTAL SERV	8.56	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO	ALONSO		12/14/2023	12/15/2023	Dec-23	USPS PO 1138280352	POSTAL SERV	21.04	✗	✓	✓	✗	✓	✓	✓	✓	

Hierarchy Des Cardholder First Name	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM ROBERTO		ALONSO	12/15/2023	12/15/2023	Dec	23	UBER	TRIP		7.99	✗	✓	✗	✗	✓	✗		✗	
BOARD MEM ROBERTO		ALONSO	12/19/2023	12/20/2023	Dec	23	AMERICAN AIRLINES			371.80	✗	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM ROBERTO		ALONSO	12/20/2023	12/22/2023	Dec	23	OFFICE DEPOT #2699	OFFICE	SCHO	66.00	✗	✓	✓	✗	✓	✓	✓	✓	

9,232.07

**DISTRICT 5: MS. SUSIE CASTILLO**

Compliance/ Internal Controls
<b>E1.</b> Improper completion of the monthly reconciliation worksheets.
<b>E2.</b> Improper submission of the purchase authorization form.
<b>E3.</b> Missing one or more supporting documents.
<b>E4.</b> Improper completion of the purchase authorization form.
<b>E5.</b> Purchase of goods and services in excess of \$2,999 transaction limit.
<b>E6.</b> Payment for sales tax and late fees.
<b>E7.</b> Any purchase for an unallowable expenditure(s).
<b>E7A.</b> Unauthorized expenditure of District funds per District policies.
<b>E7B.</b> Purchases not allowed using the P-card per the P-Card Manual.
<b>E8.</b> No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy Description	Cardholder Fi	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTR ANDREINA			ESPINA	07/20/2018	07/23/2018	Jul-18	SUPPLYSOLVE	ELECTRONIC SALES	381.33	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	07/31/2018	08/01/2018	Aug-18	BAGSINBULK	STATIONERY-OFFICE SUPPLIES-	1,372.80	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	08/07/2018	08/08/2018	Aug-18	DOLLARTREE	VARIETY STORES	43.00	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	08/09/2018	08/10/2018	Aug-18	MIAMI HERALD SUB	DIRECT MARKETING-CONTINUI	129.99	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	08/22/2018	08/23/2018	Aug-18	MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	50.00	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	10/23/2018	10/24/2018	Oct-18	RASIXCC INC	ELECTRONIC SALES	77.64	✗	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	11/07/2018	11/08/2018	Nov-18	MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	150.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	02/12/2019	02/13/2019	Feb-19	B&H PHOTO MOTO	CAMERA AND PHOTOGRAPHIC :	18.49	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	02/22/2019	02/25/2019	Feb-19	MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	50.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	02/27/2019	03/01/2019	Mar-19	COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCIAL	275.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	02/28/2019	03/05/2019	Mar-19	NATIONAL SCHOOL BOARD	ORGANIZATIONS MEMBERSHIP	795.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	03/06/2019	03/07/2019	Mar-19	MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	175.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	03/11/2019	03/12/2019	Mar-19	MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	50.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/15/2019	03/18/2019	Mar-19	UBER TRIP		20.89	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/16/2019	03/18/2019	Mar-19	UBER TRIP		16.04	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/17/2019	03/18/2019	Mar-19	UBER TRIP		11.66	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/17/2019	03/18/2019	Mar-19	UBER TRIP		18.93	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/17/2019	03/18/2019	Mar-19	UBER TRIP 2KR7D		2.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/18/2019	03/18/2019	Mar-19	UBER TRIP B3M7H		5.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/18/2019	03/19/2019	Mar-19	AUTOGRAPH MAYFLOWER	Autograph	549.46	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/18/2019	03/19/2019	Mar-19	UBER TRIP ELKE3		2.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/20/2019	03/20/2019	Mar-19	UBER TRIP		21.69	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/20/2019	03/20/2019	Mar-19	UBER TRIP		25.53	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/20/2019	03/20/2019	Mar-19	UBER TRIP JTCHV		4.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/20/2019	03/20/2019	Mar-19	UBER TRIP VS4VH		2.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/29/2019	04/01/2019	Apr-19	UBER TRIP		19.99	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/30/2019	04/01/2019	Apr-19	UBER PENDING		3.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/30/2019	04/01/2019	Apr-19	UBER TRIP		27.93	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/31/2019	04/01/2019	Apr-19	UBER PENDING		3.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	03/31/2019	04/01/2019	Apr-19	UBER TRIP		25.20	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/01/2019	04/01/2019	Apr-19	UBER PENDING		4.99	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/01/2019	04/01/2019	Apr-19	UBER PENDING		3.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/01/2019	04/01/2019	Apr-19	UBER TRIP		24.95	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/01/2019	04/02/2019	Apr-19	COURTYARD BY MARRIOTT-		546.90	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/13/2019	04/15/2019	Apr-19	UBER TRIP		22.99	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/13/2019	04/15/2019	Apr-19	UBER TRIP		23.71	✓	✗	✓	✗	✓	✓	✗		

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	04/13/2019	04/15/2019	Apr-19		UBER TRIP		3.00	✓	✗	✓	✗	✓	✓	✗		
BOARD MEMBER-DISTR ANDREINA			ESPINA	04/24/2019	04/26/2019	Apr-19		NATIONAL SCHOOL BOARD	ORGANIZATIONS MEMBERSHIP	150.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEMBER-DISTR ANDREINA			ESPINA	06/04/2019	06/06/2019	Jun-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINA'	24.32	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	06/12/2019	06/13/2019	Jun-19		MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	50.00	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	06/21/2019	06/24/2019	Jun-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINA'	26.29	✓				✓				✗
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	06/23/2019	06/24/2019	Jun-19		UBER TRIP		25.52	✓				✓				✗
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	06/23/2019	06/24/2019	Jun-19		UBER TRIP		57.53	✓				✓				✗
BOARD MEMBER-DISTR SUSIE	V		CASTILLO	06/23/2019	06/24/2019	Jun-19		UBER TRIP		5.05	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	07/25/2019	07/25/2019	Jul-19		BAGSINBULK	STATIONERY-OFFICE SUPPLIES-	974.40	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	07/25/2019	07/26/2019	Jul-19		MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTINUI	129.99	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	08/02/2019	08/05/2019	Aug-19		DOLLAR TREE	VARIETY STORES	318.00	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	10/24/2019	10/25/2019	Oct-19		MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	50.00	✗				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	11/07/2019	11/11/2019	Nov-19		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINA'	29.69	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	01/14/2020	01/15/2020	Jan-20		RASIXCC INC	ELECTRONIC SALES	77.85	✓				✓				✗
BOARD MEMBER-DISTR ANDREINA			ESPINA	01/29/2020	01/30/2020	Jan-20		MIAMI DADE COUNTY LEAG	CLUBS-CNTRY MBRSHIP(ATHLE	100.00	✓				✓				✗
BOARD MEMBER-DISTR PATRICIA			BETANCOUR	02/20/2020	02/21/2020	Feb-20		UDT	COMPUTER NETWORK-INFORM	967.74	✗				✓				✗
BOARD MEMBER-DISTR PATRICIA			BETANCOUR	07/21/2020	07/22/2020	Jul-20		BAGSINBULK	STATIONERY-OFFICE SUPPLIES-	1,260.00	✗				✓				✗
BOARD MEMBER-DISTR PATRICIA			BETANCOUR	08/12/2020	08/13/2020	Aug-20		MIAMI HERALD DIGITAL S	DIRECT MARKETING-CONTINUI	99.99	✗				✓				✗
BOARD MEMBER-DISTR PATRICIA			BETANCOUR	10/15/2020	10/16/2020	Oct-20		MIGDALIA'S AWARDS	MISCELLANEOUS AND SPECIAL	1,540.00	✓				✓				✗
BOARD MEMBER-DISTR PATRICIA			BETANCOUR	10/21/2020	10/22/2020	Oct-20		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINA'	34.76	✓				✓				✗

10,877.24

**DISTRICT 5: MS. CHRISTINE FRAGA**

Compliance/ Internal Controls
<b>E1.</b> Improper completion of the monthly reconciliation worksheets.
<b>E2.</b> Improper submission of the purchase authorization form.
<b>E3.</b> Missing one or more supporting documents.
<b>E4.</b> Improper completion of the purchase authorization form.
<b>E5.</b> Purchase of goods and services in excess of \$2,999 transaction limit.
<b>E6.</b> Payment for sales tax and late fees.
<b>E7.</b> Any purchase for an unallowable expenditure(s).
<b>E7A.</b> Unauthorized expenditure of District funds per District policies.
<b>E7B.</b> Purchases not allowed using the P-card per the P-Card Manual.
<b>E8.</b> No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔦	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/05/2021	01/05/2021	Jan-21		AMAZON.COM*EX0807J63	BOOK STORES	7.46	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/06/2021	01/08/2021	Jan-21		WALMART.COM AS	DISCOUNT STORES	447.37	✓	✓	✓	✓	✓	✓		🔦	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/06/2021	01/08/2021	Jan-21		WALMART.COM AS	DISCOUNT STORES	(33.13)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/07/2021	01/08/2021	Jan-21		WALMART.COM AZ	DISCOUNT STORES	20.72	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/11/2021	01/14/2021	Jan-21		WALMART.COM AX	DISCOUNT STORES	37.81	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/15/2021	01/18/2021	Jan-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	25.75	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/21/2021	01/25/2021	Jan-21		FIVERR *	OTHER SERVICES (NOT ELSE\	105.00	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/04/2021	02/05/2021	Feb-21		FIVERR *	OTHER SERVICES (NOT ELSE\	33.50	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/11/2021	02/12/2021	Feb-21		FIVERR *	OTHER SERVICES (NOT ELSE\	12.50	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/11/2021	02/12/2021	Feb-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	15.77	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/14/2021	02/16/2021	Feb-21		FIVERR *	OTHER SERVICES (NOT ELSE\	126.00	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/19/2021	02/22/2021	Feb-21		MAILERLITE, INC.	COMPUTERS COMPUTER PER	285.00	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/22/2021	02/23/2021	Feb-21		MAILCHIMP	DIRECT MARKETING-CONTIN	270.00	✓	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/01/2021	03/02/2021	Mar-21		MAILERLITE, INC.	COMPUTERS COMPUTER PER	(285.00)	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/03/2021	03/04/2021	Mar-21		WALMART.COM AV	DISCOUNT STORES	78.24	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/15/2021	03/16/2021	Mar-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	15.77	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/22/2021	03/23/2021	Mar-21		FIVERR *	OTHER SERVICES (NOT ELSE\	126.60	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/22/2021	03/23/2021	Mar-21		MAILCHIMP	DIRECT MARKETING-CONTIN	270.00	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/12/2021	04/13/2021	Apr-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	15.77	✗	✓	✗	✗	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/22/2021	04/23/2021	Apr-21		MAILCHIMP	DIRECT MARKETING-CONTIN	270.00	✗	✓	✗	✗	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/26/2021	04/26/2021	Apr-21		FIVERR	OTHER SERVICES (NOT ELSE\	126.60	✗	✓	✗	✗	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/11/2021	05/12/2021	May-21		WALMART.COM AZ	DISCOUNT STORES	75.25	✗	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/12/2021	05/13/2021	May-21		WAL-MART #2091	GROCERY STORES SUPERMA	37.59	✗	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/13/2021	05/14/2021	May-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	15.77	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/18/2021	05/19/2021	May-21		MIGDALIA'S AWARDS	MISCELLANEOUS AND SPECI	210.00	✗	✓	✗	✓	✓	🔦		🔦	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/22/2021	05/24/2021	May-21		MAILCHIMP	DIRECT MARKETING-CONTIN	270.00	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	05/26/2021	05/27/2021	May-21		FIVERR	OTHER SERVICES (NOT ELSE\	126.60	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	06/17/2021	06/18/2021	Jun-21		MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	25.50	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	06/21/2021	06/22/2021	Jun-21		MIGDALIA'S AWARDS	MISCELLANEOUS AND SPECI	252.00	✗	✓	✗	✓	✓	🔦		🔦	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	06/22/2021	06/23/2021	Jun-21		MAILCHIMP	DIRECT MARKETING-CONTIN	270.00	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	06/24/2021	06/25/2021	Jun-21		THE UPS STORE 6698	BUSINESS SERVICES-NOT ELS	13.61	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				25.50	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				15.00	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				279.50	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				270.00	✗	✓	✗	✓	✓	🔦		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				111.65	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				66.40	✗	✓	✓	✓	✓	✓		✓	

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				116.30	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				30.00	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				30.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				101.05	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	07/30/2021	07/30/2021	Jul-21				107.05	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/04/2021	08/05/2021	Aug-21	BAGSINBULK		STATIONERY-OFFICE SUPPLI	686.40	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/12/2021	08/13/2021	Aug-21	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	25.50	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/20/2021	08/23/2021	Aug-21	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/22/2021	08/23/2021	Aug-21	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/24/2021	08/27/2021	Aug-21	THE EXECUTIVE ADVERTIS		DIRECT MARKETING-OTHER I	1,365.77	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/24/2021	08/27/2021	Aug-21				395.63	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/24/2021	08/27/2021	Aug-21				611.90	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	08/27/2021	08/30/2021	Aug-21	WALMART.COM AX		DISCOUNT STORES	109.48	X	✓	✓	✓	✓	X		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	09/13/2021	09/14/2021	Sep-21	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	25.50	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	09/14/2021	09/15/2021	Sep-21	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	09/20/2021	09/21/2021	Sep-21	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	09/22/2021	09/23/2021	Sep-21	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/06/2021	10/07/2021	Oct-21	QUALITY LOGO PRODUCTS		MISCELLANEOUS AND SPECI	1,185.35	X	✓	✓	✓	✓	X		🛑	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/11/2021	10/12/2021	Oct-21	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	25.50	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/14/2021	10/15/2021	Oct-21	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/20/2021	10/21/2021	Oct-21	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/22/2021	10/25/2021	Oct-21	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	10/29/2021	11/01/2021	Nov-21	OFFICEMAX/DEPOT 6268		OFFICE SCHOOL SUPPLY AN	114.22	X	✓	✓	✓	✓	X		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	11/03/2021	11/04/2021	Nov-21	FIVERR		OTHER SERVICES (NOT ELSE)	495.85	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	11/11/2021	11/12/2021	Nov-21	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	25.50	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	11/14/2021	11/15/2021	Nov-21	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	11/20/2021	11/22/2021	Nov-21	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	11/22/2021	11/23/2021	Nov-21	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/01/2021	12/02/2021	Dec-21	RECREA GROUP INC		PROFESSIONAL SERVICES-NC	500.00	X	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/13/2021	12/14/2021	Dec-21	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	46.47	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/14/2021	12/15/2021	Dec-21	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/16/2021	12/16/2021	Dec-21	FIVERR		BUSINESS SERVICES-NOT EL	126.60	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/20/2021	12/21/2021	Dec-21	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	12/22/2021	12/23/2021	Dec-21	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/10/2022	01/11/2022	Jan-22	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	42.20	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/14/2022	01/17/2022	Jan-22	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/20/2022	01/21/2022	Jan-22	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	01/22/2022	01/24/2022	Jan-22	MAILCHIMP		DIRECT MARKETING-CONTIN	270.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/10/2022	02/11/2022	Feb-22	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	42.20	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/14/2022	02/15/2022	Feb-22	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/20/2022	02/21/2022	Feb-22	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	02/22/2022	02/23/2022	Feb-22	MAILCHIMP		DIRECT MARKETING-CONTIN	299.00	X	✓	X	✓	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/10/2022	03/11/2022	Mar-22	MONTESACRO PUBLISHING		RELIGIOUS GOODS STORES	749.85	X	✓	✓	X	✓	✓		X	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/14/2022	03/15/2022	Mar-22	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/14/2022	03/15/2022	Mar-22	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	42.20	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/20/2022	03/21/2022	Mar-22	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	03/22/2022	03/23/2022	Mar-22	MAILCHIMP		DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/11/2022	04/12/2022	Apr-22	MIAMI HERALD SUB		DIRECT MARKETING-CONTIN	42.20	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/14/2022	04/15/2022	Apr-22	HOO*HOOTSUITE INC		BUSINESS SERVICES-NOT EL	75.00	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/20/2022	04/21/2022	Apr-22	FS *APPNITRO		COMPUTER SOFTWARE STOR	15.00	X	✓	X	X	✓	🛑		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA	04/22/2022	04/25/2022	Apr-22	MAILCHIMP		DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓	🛑		✓	

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/02/2022	05/03/2022	May-22	WALMART.COM AA	DISCOUNT STORES	40.22	X	✓	✓	X	✓	X		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/12/2022	05/13/2022	May-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	42.20	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/14/2022	05/16/2022	May-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/20/2022	05/23/2022	May-22	FS *APPNITRO	COMPUTER SOFTWARE STOR	15.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/22/2022	05/23/2022	May-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		05/31/2022	06/01/2022	Jun-22	MIGDALIA'S AWARDS	MISCELLANEOUS AND SPECI	30.80	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		06/09/2022	06/10/2022	Jun-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	62.60	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		06/13/2022	06/14/2022	Jun-22	PAYPAL	MOTION PICTURE-VIDEO TAP	1,400.00	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		06/14/2022	06/15/2022	Jun-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		06/20/2022	06/21/2022	Jun-22	FS *APPNITRO	COMPUTER SOFTWARE STOR	15.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		06/22/2022	06/23/2022	Jun-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		07/08/2022	07/11/2022	Jul-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	62.60	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		07/14/2022	07/15/2022	Jul-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		07/20/2022	07/21/2022	Jul-22	FS *APPNITRO	COMPUTER SOFTWARE STOR	15.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		07/22/2022	07/25/2022	Jul-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		07/26/2022	07/27/2022	Jul-22	BAGSINBULK	STATIONERY-OFFICE SUPPLI	1,612.30	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/01/2022	08/02/2022	Aug-22	WM SUPERCENTER #1680	GROCERY STORES SUPERMA	552.20	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/01/2022	08/02/2022	Aug-22	WAL-MART #1680	GROCERY STORES SUPERMA	738.64	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/03/2022	08/04/2022	Aug-22	WAL-MART #2091	GROCERY STORES SUPERMA	109.81	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/08/2022	08/09/2022	Aug-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	62.60	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/09/2022	08/11/2022	Aug-22	SUMMIT PRINTING	MISCELLANEOUS PUBLISHIN	449.82	X				✓				X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/10/2022	08/11/2022	Aug-22	SUMMIT PRINTING	MISCELLANEOUS PUBLISHIN	47.13	X				✓				X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/14/2022	08/15/2022	Aug-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/16/2022	08/17/2022	Aug-22	NAVARRO DISCOUNT PHARM	DRUG STORES PHARMACIES	8.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/17/2022	08/18/2022	Aug-22	PAYPAL	MOTION PICTURE-VIDEO TAP	1,000.00	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/20/2022	08/22/2022	Aug-22	FS *APPNITRO	COMPUTER SOFTWARE STOR	15.00	X				✓				X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/20/2022	08/22/2022	Aug-22	CANVA* I03518-17241202	PHOTOGRAPHIC STUDIOS	12.99	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/22/2022	08/23/2022	Aug-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/26/2022	08/29/2022	Aug-22	WWW.ZOLUT.COM	BOOKS PERIODICALS AND NE	1,430.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		08/26/2022	08/29/2022	Aug-22	KINEMATICSGROUP.COM	BUSINESS SERVICES-NOT ELS	600.00	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		09/06/2022	09/07/2022	Sep-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	62.60	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		09/14/2022	09/15/2022	Sep-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		09/20/2022	09/21/2022	Sep-22	CANVA* I03549-27987840	PHOTOGRAPHIC STUDIOS	12.99	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		09/22/2022	09/23/2022	Sep-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		09/26/2022	09/27/2022	Sep-22	WWW.ZOLUT.COM	BOOKS PERIODICALS AND NE	3,000.00	X	✓	X	X	X			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/06/2022	10/07/2022	Oct-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	66.87	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/07/2022	10/10/2022	Oct-22	KINEMATICSGROUP.COM	ADVERTISING SERVICES	2,470.80	X	✓	✓	X	✓	✓		✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/14/2022	10/17/2022	Oct-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/20/2022	10/21/2022	Oct-22	CANVA* I03579-28014251	PHOTOGRAPHIC STUDIOS	12.99	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/21/2022	10/24/2022	Oct-22	SUMMIT PRINTING	MISCELLANEOUS PUBLISHIN	408.30	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		10/22/2022	10/24/2022	Oct-22	MAILCHIMP	DIRECT MARKETING-CONTIN	299.00	X	✓	X	X	✓			✓	
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		11/03/2022	11/04/2022	Nov-22	MIAMI HERALD SUB	DIRECT MARKETING-CONTIN	66.87				X					X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		11/08/2022	11/08/2022	Nov-22	ADOBE *800-833-6687	COMPUTER SOFTWARE STOR	29.99									X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		11/14/2022	11/15/2022	Nov-22	HOO*HOOTSUITE INC	BUSINESS SERVICES-NOT ELS	75.00									X
BOARD MEMBER-DISTRICT 5	CHRISTINE	FRAGA		11/20/2022	11/21/2022	Nov-22	CANVA* I03610-19935888	PHOTOGRAPHIC STUDIOS	12.99									X

31,116.13

**DISTRICT 5: MR. DANNY ESPINO**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🗑️	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	La Transaction	D: Transaction	P: Month	Year	Merchant Name	MCC Description	nsaction Amo	1	2	3	4	5	6	7a	7b	8
BOARD MEM DANNY		ESPINO	02/24/2023	02/27/2023	Feb-23			AMERICAN AIRLINES		588.80	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	02/28/2023	03/01/2023	Mar-23			MAILCHIMP	Large Digital Goods Merchant	350.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	03/15/2023	03/15/2023	Mar-23			AMERICAN AIRLINES		34.07	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	03/17/2023	03/20/2023	Mar-23			AMERICAN AIRLINES		96.76	✓				✓				✗
BOARD MEM DANNY		ESPINO	03/17/2023	03/20/2023	Mar-23			AMERICAN AIRLINES		63.03	✓				✓				✗
BOARD MEM DANNY		ESPINO	03/17/2023	03/20/2023	Mar-23			AMERICAN AIRLINES		969.80	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	03/21/2023	03/23/2023	Mar-23			AMERICAN AIRLINES		(50.00)	✓				✓				✗
BOARD MEM DANNY		ESPINO	05/02/2023	05/03/2023	May-23			WM SUPERCENTER #2091	GROCERY STORES SUPER	57.41	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	05/08/2023	05/09/2023	May-23			WM SUPERCENTER #2091	GROCERY STORES SUPER	49.60	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	05/08/2023	05/09/2023	May-23			MIGDALIA'S AWARDS	MISCELLANEOUS AND SPI	325.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	05/19/2023	05/22/2023	May-23			PAYPAL	PROFESSIONAL SERVICES	300.00	✓	✓	✓	✓	✓	✓	✓	🗑️	
BOARD MEM DANNY		ESPINO	07/13/2023	07/14/2023	Jul-23			WWW.ZOLUT.COM	BOOKS PERIODICALS ANC	530.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	07/14/2023	07/14/2023	Jul-23			BAGSINBULK	STATIONERY-OFFICE SUP	537.60	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	07/19/2023	07/20/2023	Jul-23			MAILCHIMP	Large Digital Goods Merchant	350.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	08/10/2023	08/11/2023	Aug-23			GRAPHIC ARTS 305	COMMERCIAL ART GRAP	972.40	✓	✓	✓	✓	✓	✓	✓	🗑️	
BOARD MEM DANNY		ESPINO	08/18/2023	08/21/2023	Aug-23			MIAMI HERALD SUB	DIRECT MARKETING-CON	159.99	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	08/31/2023	08/31/2023	Aug-23			MAILCHIMP	Large Digital Goods Merchant	350.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	09/07/2023	09/08/2023	Sep-23			SQ *CONNECTED PRODUCTI	QUICK COPY REPRODUCT	232.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	09/17/2023	09/21/2023	Sep-23			AC HOTEL TALLAHASSEE F		537.76	✓	✗	✓	✗	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	09/30/2023	10/02/2023	Oct-23			MAILCHIMP	Large Digital Goods Merchant	350.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	10/13/2023	10/16/2023	Oct-23			GRAPHIC ARTS 305	COMMERCIAL ART GRAP	288.12	✓	✓	✓	✗	✓	✓	✓	🗑️	
BOARD MEM DANNY		ESPINO	10/21/2023	10/23/2023	Oct-23			WAL-MART #1680	GROCERY STORES SUPER	15.28	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	12/05/2023	12/06/2023	Dec-23			MVP MEDIA NETWORK	BUSINESS SERVICES-NOT	649.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	12/12/2023	12/13/2023	Dec-23			GRAPHIC ARTS 305	COMMERCIAL ART GRAP	97.76	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	12/14/2023	12/15/2023	Dec-23			WM SUPERCENTER #1680	GROCERY STORES SUPER	14.21	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM DANNY		ESPINO	12/18/2023	12/19/2023	Dec-23			WM SUPERCENTER #1680	GROCERY STORES SUPER	6.97	✓	✓	✓	✓	✓	✓	✓	✓	

7,875.56

**DISTRICT 6: MS. MARI TERE ROJAS**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

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✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔦	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy Description	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DIST MARIA	T		ROJAS	08/27/2018	08/29/2018	Aug-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	128.39	✓	✓	✓	✓	✓	✗		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/02/2018	10/04/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	101.56	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/02/2018	10/04/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	30.26	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/10/2018	10/11/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	20.50	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/13/2018	10/15/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	6.95	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/15/2018	10/16/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	154.68	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/16/2018	10/18/2018	Oct-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	116.26	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/31/2018	11/02/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	30.99	✓	✓	✓	✓	✓	✓		✗	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/06/2018	11/07/2018	Nov-18	FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCIAL	155.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/07/2018	11/08/2018	Nov-18	CASA FAROY	MISCELLANEOUS AND SPECIA	300.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/08/2018	11/09/2018	Nov-18	FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCIAL	155.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	12/27/2018	12/28/2018	Dec-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	210.16	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	12/27/2018	12/28/2018	Dec-18	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	54.89	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	12/31/2018	01/02/2019	Jan-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	8.63	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	01/16/2019	01/18/2019	Jan-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	138.25	✓	✓	✓	✓	✓	✓		✗ ✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	01/17/2019	01/21/2019	Jan-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	21.60	✓	✓	✓	✓	✓	✓		🔦	
BOARD MEMBER-DIST MARIA	T		ROJAS	03/13/2019	03/15/2019	Mar-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	5.51	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	03/18/2019	03/19/2019	Mar-19	CASA FAROY	MISCELLANEOUS AND SPECIA	750.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	04/24/2019	04/24/2019	Apr-19	NALEO EDUCATIONAL FUND	ORGANIZATIONS CHARITABL	700.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	06/13/2019	06/14/2019	Jun-19	NALEO EDUCATIONAL FUND	ORGANIZATIONS CHARITABL	(700.00)	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	07/12/2019	07/15/2019	Jul-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	339.29	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	09/20/2019	09/23/2019	Sep-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	12.46	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	09/20/2019	09/23/2019	Sep-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	17.34	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/08/2019	11/11/2019	Nov-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	324.73	✓	✓	✓	✓	✓	✓		✗ ✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/08/2019	11/11/2019	Nov-19	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	28.82	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	12/11/2019	12/12/2019	Dec-19	CORNERSTONE PRINTER SU	MISCELLANEOUS PUBLISHING	617.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	03/10/2020	03/11/2020	Mar-20	CASA FAROY	MISCELLANEOUS AND SPECIA	450.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	07/23/2020	07/24/2020	Jul-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	378.84	✓	✓	✓	✗	✓	✓		✗ ✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	07/30/2020	08/03/2020	Aug-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	76.51	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	08/05/2020	08/06/2020	Aug-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	162.88	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	09/10/2020	09/11/2020	Sep-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	636.38	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	09/16/2020	09/17/2020	Sep-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	69.29	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/09/2020	10/12/2020	Oct-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	112.01	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	10/12/2020	10/13/2020	Oct-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	54.99	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/02/2020	11/03/2020	Nov-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	131.97	✓	✓	✓	✓	✓	✓		🔦	
BOARD MEMBER-DIST MARIA	T		ROJAS	11/02/2020	11/03/2020	Nov-20	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	143.98	✓	✓	✓	✓	✓	✓		✓	


Hierarchy Description	Cardholder Fi	Cardholder M	Cardholder La	Transaction D	Transaction Pt	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DIST MARIA	T	ROJAS	11/04/2020	11/05/2020	Nov-20	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	449.95	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	11/17/2020	11/18/2020	Nov-20	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	35.70	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/21/2021	01/22/2021	Jan-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	164.19	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/22/2021	04/26/2021	Apr-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	78.38	✓	✓	✓	✓	✓	✓		✗	✓
BOARD MEMBER-DIST MARIA	T	ROJAS	04/22/2021	04/26/2021	Apr-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	13.42	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/30/2021	05/04/2021	May-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	179.28	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/25/2021	05/27/2021	May-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	10.32	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/27/2021	07/29/2021	Jul-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	57.72	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/27/2021	07/29/2021	Jul-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	119.98	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/20/2021	09/22/2021	Sep-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	414.48	✓	✓	✓	✗	✓	✓		✗	✓
BOARD MEMBER-DIST MARIA	T	ROJAS	09/20/2021	09/22/2021	Sep-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	80.37	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/23/2021	09/27/2021	Sep-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	40.56	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/04/2021	10/06/2021	Oct-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	24.99	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/04/2021	10/06/2021	Oct-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	10.17	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/19/2021	10/20/2021	Oct-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	94.89	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	11/05/2021	11/08/2021	Nov-21	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	2.47	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/08/2022	01/10/2022	Jan-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	11.10	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/10/2022	01/11/2022	Jan-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	32.99	✓	✓	✓	✗	✓	✓		✗	
BOARD MEMBER-DIST MARIA	T	ROJAS	02/24/2022	02/25/2022	Feb-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	175.30	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/04/2022	03/07/2022	Mar-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	22.12	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2022	03/18/2022	Mar-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	50.25	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/06/2022	04/07/2022	Apr-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	48.33	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/25/2022	04/26/2022	Apr-22	OFFICE DEPOT #2815	OFFICE DEPOT #2815	OFFICE SCHOOL SUPPLY ANE	96.90	✗	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/16/2022	09/19/2022	Sep-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	57.49	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/16/2022	09/19/2022	Sep-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	67.43	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/21/2022	09/22/2022	Sep-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	197.60	✓	✓	✓	✓	✓	✓		✗	✓
BOARD MEMBER-DIST MARIA	T	ROJAS	09/23/2022	09/26/2022	Sep-22	AMZN MKTP US	AMZN MKTP US	BOOK STORES	597.84	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/24/2022	09/26/2022	Sep-22	OFFICE DEPOT #1165	OFFICE DEPOT #1165	DIRECT MARKETING-COMBIN,	12.10	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/25/2022	09/26/2022	Sep-22	AMAZON.COM*1U91A9XE0	AMAZON.COM*1U91A9XE0	BOOK STORES	242.61	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/26/2022	09/27/2022	Sep-22	AMAZON.COM*1U4H92S11	AMAZON.COM*1U4H92S11	BOOK STORES	96.19	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/27/2022	09/28/2022	Sep-22	AMAZON.COM	AMAZON.COM	BOOK STORES	(3.27)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/27/2022	09/28/2022	Sep-22	AMAZON.COM	AMAZON.COM	BOOK STORES	(2.72)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/23/2022	10/24/2022	Oct-22	AMZN MKTP US	AMZN MKTP US	BOOK STORES	80.94	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/18/2023	01/20/2023	Jan-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	151.24	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/18/2023	01/20/2023	Jan-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	108.67	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/18/2023	01/23/2023	Jan-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	34.84	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/18/2023	01/23/2023	Jan-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	17.80	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/18/2023	01/23/2023	Jan-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	20.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/22/2023	01/23/2023	Jan-23	AMZN MKTP US	AMZN MKTP US	BOOK STORES	88.57	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	01/31/2023	02/02/2023	Feb-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	11.60	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	02/01/2023	02/02/2023	Feb-23	SIMPLYSTAMPS.COM	SIMPLYSTAMPS.COM	MISCELLANEOUS AND SPECIA	104.04	✓	✓	✓	✗	✓	✗		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	02/03/2023	02/06/2023	Feb-23	ODP BUS SOL LLC # 1011	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,	117.36	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	02/16/2023	02/20/2023	Feb-23	MARRIOTT JW WASH DC	MARRIOTT JW WASH DC		1,073.63	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	02/28/2023	03/01/2023	Mar-23	MONARCH ELECTRONICS IN	MONARCH ELECTRONICS IN	STATIONERY-OFFICE SUPPLIE	406.40	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/07/2023	03/10/2023	Mar-23	MARRIOTT JW WASH DC	MARRIOTT JW WASH DC		57.49	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/09/2023	03/10/2023	Mar-23	AMERICAN AIRLINES	AMERICAN AIRLINES		30.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/14/2023	03/15/2023	Mar-23	IN *DADE TECHNOLOGY SO	IN *DADE TECHNOLOGY SO	COMPUTERS COMPUTER PERI	845.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2023	03/17/2023	Mar-23	AMERICAN AIRLINES	AMERICAN AIRLINES		364.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2023	03/17/2023	Mar-23	AMERICAN AIRLINES	AMERICAN AIRLINES		34.07	✓	✓	✓	✗	✓	✓		✓	

Hierarchy Description	Cardholder Fi	Cardholder M	Cardholder La	Transaction D	Transaction Pt	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2023	03/17/2023	Mar-23	AMERICAN AIRLINES			344.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2023	03/17/2023	Mar-23	AMERICAN AIRLINES			34.07	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/17/2023	03/17/2023	Mar-23	RESERVATION HOMEWOODS			379.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	03/20/2023	03/22/2023	Mar-23	AMERICAN AIRLINES			30.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/05/2023	04/06/2023	Apr-23	DOUBLETREE BY HILTON			246.38	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/16/2023	04/17/2023	Apr-23	AMZN MKTP US	BOOK STORES		47.50	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/16/2023	04/17/2023	Apr-23	AMAZON.COM*HJ4FX3Y91	BOOK STORES		40.52	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	04/24/2023	04/25/2023	Apr-23	MONARCH ELECTRONICS IN	STATIONERY-OFFICE SUPPLIE		105.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/04/2023	05/08/2023	May-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		25.06	✓	✓	✓	✓	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/04/2023	05/08/2023	May-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		266.57	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/09/2023	05/11/2023	May-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		36.06	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/09/2023	05/12/2023	May-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		57.24	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	05/18/2023	05/22/2023	May-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		(36.06)	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	06/05/2023	06/06/2023	Jun-23	AMERICAN AIRLINES			39.32	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	06/05/2023	06/06/2023	Jun-23	AMERICAN AIRLINES			471.80	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	06/05/2023	06/06/2023	Jun-23	AMERICAN AIRLINES			471.80	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	06/05/2023	06/06/2023	Jun-23	AMERICAN AIRLINES			26.46	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/06/2023	07/07/2023	Jul-23	MONARCH ELECTRONICS IN	STATIONERY-OFFICE SUPPLIE		406.40	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/07/2023	07/10/2023	Jul-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		160.57	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/11/2023	07/13/2023	Jul-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		100.47	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	07/19/2023	07/21/2023	Jul-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		38.28	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	08/11/2023	08/14/2023	Aug-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		105.83	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	08/29/2023	08/31/2023	Aug-23	AMERICAN AIRLINES		(471.80)	✓	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	08/30/2023	09/01/2023	Sep-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		76.02	✗	✓	✓	✗	✓	✓		✗	✓
BOARD MEMBER-DIST MARIA	T	ROJAS	09/19/2023	09/20/2023	Sep-23	DOUBLETREE HOTELS			298.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	09/25/2023	09/26/2023	Sep-23	CASA FAROY TROPHIES	MISCELLANEOUS AND SPECIA		300.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/19/2023	10/20/2023	Oct-23	MONARCH ELECTRONICS IN	STATIONERY-OFFICE SUPPLIE		406.40	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/26/2023	10/30/2023	Oct-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		15.66	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/27/2023	10/30/2023	Oct-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		156.24	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	10/31/2023	11/01/2023	Nov-23	AMZN MKTP US	BOOK STORES		19.98	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	11/01/2023	11/03/2023	Nov-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		131.37	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	11/08/2023	11/10/2023	Nov-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		6.84	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	12/08/2023	12/11/2023	Dec-23	AMZN MKTP US	BOOK STORES		74.04	✓	✓	✓	✗	✓	✓		✓	
BOARD MEMBER-DIST MARIA	T	ROJAS	12/11/2023	12/13/2023	Dec-23	ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBIN,		198.77	✓	✓	✓	✗	✓	✓		✗	✓

17,581.38

**DISTRICT 7: MS. MARY BLANCO**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend		
✓	Transaction was in compliance with the associated control/test.	
✗	Transaction was not in compliance with the associated control/test.	
✗ ✓	Part of the transaction was not in compliance with the associated control/test.	
	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.	

Hierarchy Des	Cardholder Fi	Cardholder	Cardholder Ls	Transaction D:	Transaction Pt	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM MARY		BLANCO	04/19/2023	04/21/2023	Apr-23			ODP BUS SOL LLC # 1011	DIRECT MARKETING-COM	99.49	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	04/19/2023	04/24/2023	Apr-23			ODP BUS SOL LLC # 1011	DIRECT MARKETING-COM	5.61	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	05/22/2023	05/23/2023	May-23			MIGDALIA'S AWARDS	MISCELLANEOUS AND SPE	217.00	✓	✓	✓	✓	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	79.20	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	372.14	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	139.26	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	110.97	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	226.60	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/20/2023	07/21/2023	Jul-23			WAL-MART #6397	GROCERY STORES SUPER	150.00	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/31/2023	08/01/2023	Aug-23			WM SUPERCENTER #5854	GROCERY STORES SUPER	40.32	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/31/2023	08/01/2023	Aug-23			WM SUPERCENTER #5854	GROCERY STORES SUPER	259.44	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/31/2023	08/01/2023	Aug-23			WAL-MART #5854	GROCERY STORES SUPER	70.83	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	07/31/2023	08/01/2023	Aug-23			WAL-MART #5854	GROCERY STORES SUPER	163.20	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	08/02/2023	08/03/2023	Aug-23			WAL-MART #1680	GROCERY STORES SUPER	692.27	✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM MARY		BLANCO	09/28/2023	10/02/2023	Oct-23			ODP BUS SOL LLC # 1011	DIRECT MARKETING-COM	143.30	✓	✓	✓	✓	✓	✓		✗ ✓	
BOARD MEM MARY		BLANCO	12/15/2023	12/18/2023	Dec-23			EIG	DIRECT MARKETING-CON	2,340.00	✓	✓	✓	✗	✓	✓	✓	✓	

5,109.63

**DISTRICT 8: DR. MARTA PEREZ**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔦	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy	Des	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	MARTA				PEREZ	07/26/2018	07/27/2018	Jul-18	MIAMI HERALD SUB	DIRECT MARKETING-C	673.27	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	07/30/2018	07/31/2018	Jul-18	STAPLES 00118315	OFFICE SCHOOL SUPPL	25.12	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	08/17/2018	08/20/2018	Aug-18	STAPLES DIRECT	STATIONERY-OFFICE S	88.55	✓	✓	✓	✓	✓	✗		✓	
BOARD MEM	MARTA				PEREZ	08/28/2018	08/30/2018	Aug-18	AQUARIUS PRESS, INC.	MISCELLANEOUS PUBL	2,265.00	✓	✓	✓	✓	✓	✓		🔦	
BOARD MEM	MARTA				PEREZ	09/13/2018	09/17/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	23.76	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	09/13/2018	09/17/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	4.11	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	09/20/2018	09/24/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	(4.72)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	09/20/2018	09/24/2018	Sep-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	28.32	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/18/2018	10/22/2018	Oct-18	AMERICAN AIRLINES		358.40	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/18/2018	10/22/2018	Oct-18	COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC	325.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/19/2018	10/22/2018	Oct-18	COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC	(150.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/25/2018	10/26/2018	Oct-18	SQU*SQ *BWI TAXI CAB I		36.90	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/26/2018	10/29/2018	Oct-18	SQUARE		58.30	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	10/27/2018	10/29/2018	Oct-18	MARRIOTT WATERFRONT		414.65	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	11/07/2018	11/08/2018	Nov-18	FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC	155.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	11/07/2018	11/09/2018	Nov-18	AMERICAN AIRLINES		176.40	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	11/16/2018	11/19/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	26.44	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	11/19/2018	11/21/2018	Nov-18	AQUARIUS PRESS, INC.	MISCELLANEOUS PUBL	1,479.00	✓	✓	✓	✓	✓	✓		🔦	
BOARD MEM	MARTA				PEREZ	11/27/2018	11/28/2018	Nov-18	MIAMI HERALD ADVERTISI	ADVERTISING SERVICE	750.00	✓	✓	✓	✗	✓	✓		🔦	
BOARD MEM	MARTA				PEREZ	11/28/2018	11/30/2018	Nov-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	28.23	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	11/29/2018	12/03/2018	Dec-18	OFFICE DEPOT #1165	DIRECT MARKETING-C	(10.90)	✓	✓	✗	✓	✓	✓		🔦	
BOARD MEM	MARTA				PEREZ	11/30/2018	12/03/2018	Dec-18	SQU*SQ *CACHE TENTS AN	BUSINESS SERVICES-N	495.00	✓	✓	✗	✗	✓	🔦		🔦	
BOARD MEM	MARTA				PEREZ	02/08/2019	02/11/2019	Feb-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	5.98	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	02/08/2019	02/11/2019	Feb-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	8.53	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	03/04/2019	03/05/2019	Mar-19	FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC	95.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	03/04/2019	03/06/2019	Mar-19	AMERICAN AIRLINES		479.61	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA	R			PEREZ	04/05/2019	04/05/2019	Apr-19	FOUR POINTS HOTEL		252.45	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	04/09/2019	04/11/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	1.94	✓	✓	✓	✗	✓	✓			
BOARD MEM	MARTA				PEREZ	04/09/2019	04/11/2019	Apr-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	25.31	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM	MARTA				PEREZ	05/14/2019	05/16/2019	May-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	15.61	✓		✓		✓	✓			✗
BOARD MEM	MARTA				PEREZ	05/14/2019	05/16/2019	May-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	15.09	✓				✓				✗
BOARD MEM	MARTA				PEREZ	05/16/2019	05/20/2019	May-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	32.68	✓				✓				✗
BOARD MEM	MARTA				PEREZ	05/16/2019	05/20/2019	May-19	OFFICE DEPOT #1165	DIRECT MARKETING-C	5.03	✓				✓				✗
BOARD MEM	MARTA	R			PEREZ	06/11/2019	06/13/2019	Jun-19	COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC	2,813.00	✓				✓				✗
BOARD MEM	MARTA	R			PEREZ	07/31/2019	08/01/2019	Aug-19	UBER TRIP		2.00	✓				✓				✗

Hierarchy	Des	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	MARTA	R	PEREZ	07/31/2019	08/01/2019	Aug-19			UBER TRIP			21.37	✓				✓				×
BOARD MEM	MARTA	R	PEREZ	07/31/2019	08/01/2019	Aug-19			UBER TRIP			13.16	✓				✓				×
BOARD MEM	MARTA	R	PEREZ	08/03/2019	08/05/2019	Aug-19			UBER TRIP			2.00	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/08/2019	08/09/2019	Aug-19			SIR SPEEDY	QUICK COPY REPRODU		1,993.48	✓				✓				×
BOARD MEM	MARTA		PEREZ	10/31/2019	11/01/2019	Nov-19			AMZN MKTP US	BOOK STORES		51.96	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/01/2019	11/04/2019	Nov-19			HOBBY LOBBY ECOMM	GAME TOY AND HOBE		143.99	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/04/2019	11/06/2019	Nov-19			OFFICE DEPOT #1165	DIRECT MARKETING-C		65.28	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/05/2019	11/06/2019	Nov-19			AMAZON.COM*NS7PO6T33	BOOK STORES		44.48	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/07/2019	11/11/2019	Nov-19			OFFICE DEPOT #1165	DIRECT MARKETING-C		130.80	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/12/2019	11/14/2019	Nov-19			AQUARIUS PRESS, INC.	MISCELLANEOUS PUBL		2,013.00	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/27/2019	11/29/2019	Nov-19			MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI		763.70	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/27/2019	11/29/2019	Nov-19			OFFICE DEPOT #1165	DIRECT MARKETING-C		14.92	✓				✓				×
BOARD MEM	MARTA		PEREZ	11/27/2019	11/29/2019	Nov-19			OFFICE DEPOT #1165	DIRECT MARKETING-C		60.64	✓				✓				×
BOARD MEM	MARTA		PEREZ	01/14/2020	01/15/2020	Jan-20			SIR SPEEDY	QUICK COPY REPRODU		49.50	✓				✓				×
BOARD MEM	MARTA		PEREZ	01/16/2020	01/20/2020	Jan-20			OFFICE DEPOT #1165	DIRECT MARKETING-C		42.61	✓				✓				×
BOARD MEM	MARTA		PEREZ	07/16/2020	07/17/2020	Jul-20			STAPLES DIRECT	STATIONERY-OFFICE S		17.65	✓	✓	×	✓	✓	🛒	✓		
BOARD MEM	MARTA		PEREZ	08/10/2020	08/11/2020	Aug-20			MIAMI HERALD SUB	DIRECT MARKETING-C		734.46	✓	✓	×	×	✓	🛒	✓		
BOARD MEM	MARTA		PEREZ	09/08/2020	09/09/2020	Sep-20			AMZN MKTP US	BOOK STORES		35.97	×				✓			✓	×
BOARD MEM	MARTA		PEREZ	09/16/2020	09/17/2020	Sep-20			STAPLES 00118315	OFFICE SCHOOL SUPPI		68.99	×				✓				×
BOARD MEM	MARTA		PEREZ	12/12/2020	12/14/2020	Dec-20			AMZN MKTP US	BOOK STORES		25.98	✓				✓				×
BOARD MEM	MARTA		PEREZ	01/21/2021	01/21/2021	Jan-21			DISPUTE CREDIT	BOOK STORES		(25.98)	×	✓	✓	✓	✓	✓	✓		
BOARD MEM	MARTA		PEREZ	02/22/2021	02/23/2021	Feb-21			MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI		291.95	✓				✓				×
BOARD MEM	MARTA		PEREZ	02/23/2021	02/23/2021	Feb-21			DISPUTE REBILL	BOOK STORES		25.98	✓				✓				×
BOARD MEM	MARTA		PEREZ	03/02/2021	03/03/2021	Mar-21			MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI		194.00	×				✓				×
BOARD MEM	MARTA		PEREZ	03/02/2021	03/03/2021	Mar-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		10.69	×				✓				×
BOARD MEM	MARTA	R	PEREZ	04/08/2021	04/09/2021	Apr-21			FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC :		400.00	✓				✓				×
BOARD MEM	MARTA		PEREZ	05/24/2021	05/26/2021	May-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		15.09	×				✓				×
BOARD MEM	MARTA		PEREZ	05/24/2021	05/26/2021	May-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		36.84	×				✓				×
BOARD MEM	MARTA		PEREZ	06/03/2021	06/07/2021	Jun-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		12.28	✓				✓				×
BOARD MEM	MARTA		PEREZ	06/14/2021	06/15/2021	Jun-21			BEST BUY 00005587	ELECTRONIC SALES		(45.50)	✓				✓				×
BOARD MEM	MARTA		PEREZ	06/14/2021	06/15/2021	Jun-21			BESTBUYCOM806462726145	ELECTRONIC SALES		695.49	✓				✓				×
BOARD MEM	MARTA	R	PEREZ	06/11/2021	06/16/2021	Jun-21			GRAND HYATT TAMPA			390.26	✓				✓				×
BOARD MEM	MARTA		PEREZ	07/19/2021	07/20/2021	Jul-21			HOTELBOOKINGSERVFEE			14.99	×				✓				×
BOARD MEM	MARTA		PEREZ	07/19/2021	07/20/2021	Jul-21			HOTELBOOKINGSERVFEE			14.99	×				✓				×
BOARD MEM	MARTA		PEREZ	07/19/2021	07/20/2021	Jul-21			HOTELBOOKING			1,026.18	×				✓				×
BOARD MEM	MARTA		PEREZ	07/19/2021	07/20/2021	Jul-21			HOTELBOOKING			(223.30)	×				✓				×
BOARD MEM	MARTA		PEREZ	07/20/2021	07/21/2021	Jul-21			NATIONAL SCHOOL BOARDS			550.00	×				✓				×
BOARD MEM	MARTA		PEREZ	07/20/2021	07/21/2021	Jul-21			NATIONAL SCHOOL BOARDS			550.00	×				✓				×
BOARD MEM	MARTA		PEREZ	07/28/2021	07/29/2021	Jul-21			MIAMI HERALD SUB			790.40	×				✓				×
BOARD MEM	MARTA		PEREZ	08/06/2021	08/10/2021	Aug-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		251.98	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/19/2021	08/20/2021	Aug-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		83.96	✓				✓				×
BOARD MEM	MARTA	R	PEREZ	08/20/2021	08/23/2021	Aug-21			AMERICAN AIRLINES			84.81	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/19/2021	08/24/2021	Aug-21			OFFICE DEPOT #1165	DIRECT MARKETING-C		189.98	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/31/2021	08/31/2021	Aug-21			AMAZON.COM*255DH0501	BOOK STORES		10.69	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/31/2021	08/31/2021	Aug-21			AMAZON.COM*252405002	BOOK STORES		131.59	✓				✓				×
BOARD MEM	MARTA		PEREZ	08/31/2021	09/02/2021	Sep-21			COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC :		425.00									×
BOARD MEM	MARTA		PEREZ	08/31/2021	09/02/2021	Sep-21			COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC :		425.00									×
BOARD MEM	MARTA		PEREZ	09/14/2021	09/16/2021	Sep-21			COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC :		(425.00)									×
BOARD MEM	MARTA	R	PEREZ	09/16/2021	09/17/2021	Sep-21			SQ *INDIVISUAL TAXI CU			40.80	✓	✓	✓	×	✓	✓		✓	

Hierarchy	Des	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM	MARTA	R		PEREZ	09/18/2021	09/20/2021	Sep-21		CURB SVC MIAMI			26.40	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM	MARTA			PEREZ	10/18/2021	10/20/2021	Oct-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	82.51	✗	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA			PEREZ	10/18/2021	10/21/2021	Oct-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	48.77	✗	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA	R		PEREZ	10/25/2021	10/26/2021	Oct-21		NSBA	ORGANIZATIONS MEM	600.00	✓	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA			PEREZ	10/25/2021	10/27/2021	Oct-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	27.05	✗	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA	R		PEREZ	10/26/2021	10/27/2021	Oct-21		NSBA	ORGANIZATIONS MEM	600.00	✓	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA			PEREZ	11/13/2021	11/15/2021	Nov-21		HOBBY LOBBY ECOMM	GAME TOY AND HOBE	91.23	✓	✓	✓	✗	✓	✓	✗			
BOARD MEM	MARTA			PEREZ	11/17/2021	11/18/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	6.53	✓	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA			PEREZ	11/17/2021	11/18/2021	Nov-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	16.85	✓	✓	✓	✗	✓	✓			✓	
BOARD MEM	MARTA			PEREZ	12/06/2021	12/07/2021	Dec-21		MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI	48.50	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/06/2021	12/07/2021	Dec-21		AMZN MKTP US	BOOK STORES	25.96	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/07/2021	12/08/2021	Dec-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	30.25	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/07/2021	12/08/2021	Dec-21		OFFICE DEPOT #1165	DIRECT MARKETING-C	16.96	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/07/2021	12/08/2021	Dec-21		AMZN MKTP US	BOOK STORES	67.19	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/11/2021	12/13/2021	Dec-21		AMZN MKTP US	BOOK STORES	27.98	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/11/2021	12/13/2021	Dec-21		AMAZON.COM*2P57R4TN3	BOOK STORES	44.95	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/11/2021	12/13/2021	Dec-21		AMZN MKTP US	BOOK STORES	40.99	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/13/2021	12/13/2021	Dec-21		AMZN MKTP US	BOOK STORES	31.64	✓					✓				✗
BOARD MEM	MARTA			PEREZ	12/13/2021	12/13/2021	Dec-21		AMAZON.COM*ZC90W65T3	BOOK STORES	51.69	✓					✓				✗
BOARD MEM	MARTA			PEREZ	01/10/2022	01/11/2022	Jan-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	80.44										✗
BOARD MEM	MARTA			PEREZ	02/03/2022	02/04/2022	Feb-22		UNITED DATATECHNOLOGIE	BUSINESS SERVICES-N	1,051.96										✗
BOARD MEM	MARTA	R		PEREZ	02/25/2022	02/28/2022	Feb-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC	525.00										✗
BOARD MEM	MARTA	R		PEREZ	03/01/2022	03/03/2022	Mar-22		AMERICAN AIRLINES		319.19										✗
BOARD MEM	MARTA	R		PEREZ	03/11/2022	03/14/2022	Mar-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC	(525.00)										✗
BOARD MEM	MARTA			PEREZ	03/15/2022	03/16/2022	Mar-22		MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI	194.00										✗
BOARD MEM	MARTA			PEREZ	03/16/2022	03/17/2022	Mar-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	132.99										✗
BOARD MEM	MARTA			PEREZ	03/17/2022	03/18/2022	Mar-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	49.99										✗
BOARD MEM	MARTA	R		PEREZ	03/18/2022	03/21/2022	Mar-22		SQ *TAXI		28.57										✗
BOARD MEM	MARTA	R		PEREZ	03/21/2022	03/22/2022	Mar-22		SQ *UVC		22.80										✗
BOARD MEM	MARTA	R		PEREZ	03/18/2022	03/23/2022	Mar-22		AUTOGRAPH MAYFLOWER	Autograph	889.71										✗
BOARD MEM	MARTA	R		PEREZ	03/29/2022	03/29/2022	Mar-22		NALEO EDUCATIONAL FUND	ORGANIZATIONS CHAI	600.00										✗
BOARD MEM	MARTA	R		PEREZ	03/30/2022	04/01/2022	Apr-22		AMERICAN AIRLINES		50.00										✗
BOARD MEM	MARTA	R		PEREZ	03/30/2022	04/01/2022	Apr-22		AMERICAN AIRLINES		565.40										✗
BOARD MEM	MARTA	R		PEREZ	04/01/2022	04/01/2022	Apr-22		SQ *CALI CAB		23.50										✗
BOARD MEM	MARTA	R		PEREZ	04/03/2022	04/05/2022	Apr-22		HILTON HOTEL SAN DIEGO		1,010.94										✗
BOARD MEM	MARTA			PEREZ	04/06/2022	04/07/2022	Apr-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	19.06										✗
BOARD MEM	MARTA			PEREZ	04/13/2022	04/13/2022	Apr-22		ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99										✗
BOARD MEM	MARTA			PEREZ	04/26/2022	04/27/2022	Apr-22		MONARCH ELECTRONICS	OFFICE SCHOOL SUPPI	97.00										✗
BOARD MEM	MARTA			PEREZ	04/28/2022	04/29/2022	Apr-22		AMZN MKTP US	BOOK STORES	28.75										✗
BOARD MEM	MARTA			PEREZ	05/04/2022	05/05/2022	May-22		AMZN MKTP US	BOOK STORES	25.15										✗
BOARD MEM	MARTA			PEREZ	05/13/2022	05/13/2022	May-22		ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99										✗
BOARD MEM	MARTA			PEREZ	05/13/2022	05/16/2022	May-22		MONARCH ELECTRONICS IN	STATIONERY-OFFICE S	194.00										✗
BOARD MEM	MARTA			PEREZ	05/17/2022	05/18/2022	May-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	17.79										✗
BOARD MEM	MARTA			PEREZ	05/17/2022	05/18/2022	May-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	105.90										✗
BOARD MEM	MARTA			PEREZ	06/13/2022	06/13/2022	Jun-22		ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99										✗
BOARD MEM	MARTA			PEREZ	06/29/2022	06/30/2022	Jun-22		OFFICE DEPOT #1165	DIRECT MARKETING-C	25.49										✗
BOARD MEM	MARTA			PEREZ	07/06/2022	07/07/2022	Jul-22		MONARCH ELECTRONICS IN	STATIONERY-OFFICE S	194.00										✗
BOARD MEM	MARTA			PEREZ	07/06/2022	07/07/2022	Jul-22		MONARCH ELECTRONICS IN	STATIONERY-OFFICE S	139.60										✗
BOARD MEM	MARTA			PEREZ	07/13/2022	07/13/2022	Jul-22		ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99										✗

Hierarchy Des Cardholder Fi Cardholder M Cardholder L Transaction D Transaction P Month Year						Merchant Name	MCC Description	ansaction Amou	1	2	3	4	5	6	7a	7b	8
BOARD MEM MARTA	R	PEREZ	07/14/2022	07/15/2022	Jul-22	NATIONAL SCHOOL BOARDS	ORGANIZATIONS CHAI	675.00									×
BOARD MEM MARTA		PEREZ	07/16/2022	07/18/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARKETING-C	4.14									×
BOARD MEM MARTA	R	PEREZ	07/16/2022	07/18/2022	Jul-22	NALEO EDUCATIONAL FUND	ORGANIZATIONS CHAI	(400.00)									×
BOARD MEM MARTA		PEREZ	07/18/2022	07/19/2022	Jul-22	OFFICE DEPOT #1165	DIRECT MARKETING-C	38.49									×
BOARD MEM MARTA		PEREZ	08/13/2022	08/15/2022	Aug-22	ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99									×
BOARD MEM MARTA		PEREZ	08/31/2022	09/01/2022	Sep-22	OFFICE DEPOT #1165	DIRECT MARKETING-C	97.38									×
BOARD MEM MARTA		PEREZ	09/13/2022	09/13/2022	Sep-22	ADOBE *800-833-6687	COMPUTER SOFTWARE	19.99									×
BOARD MEM MARTA		PEREZ	09/14/2022	09/14/2022	Sep-22	ADOBE *800-833-6687	COMPUTER SOFTWARE	(19.30)									×
BOARD MEM MARTA		PEREZ	09/22/2022	09/23/2022	Sep-22	MIAMI HERALD SUB	DIRECT MARKETING-C	1,097.70									×
BOARD MEM MARTA		PEREZ	10/02/2022	10/03/2022	Oct-22	AMZN MKTP US	BOOK STORES	13.42									×
BOARD MEM MARTA	R	PEREZ	10/20/2022	10/24/2022	Oct-22	1893 HYATT REGENCY GRA	AUTOMOBILE PARKINC	40.00									×
BOARD MEM MARTA	R	PEREZ	10/21/2022	10/24/2022	Oct-22	HYATT PLACE ORLANDO LK		257.63									×
BOARD MEM MARTA	R	PEREZ	10/21/2022	10/24/2022	Oct-22	SHELL OIL 575424835QPS		43.40									×
BOARD MEM MARTA	R	PEREZ	10/21/2022	10/24/2022	Oct-22	1893 HYATT REGENCY GRA	AUTOMOBILE PARKINC	40.00									×
BOARD MEM MARTA	R	PEREZ	10/22/2022	10/24/2022	Oct-22	AVIS RENT-A-CAR		50.00									×
BOARD MEM MARTA	R	PEREZ	10/22/2022	10/24/2022	Oct-22	HYATT PLACE ORLANDO LK		(28.63)									×

33,016.02

**DISTRICT 8: MS. MONICA COLUCCI**

Compliance/ Internal Controls
<b>E1.</b> Improper completion of the monthly reconciliation worksheets.
<b>E2.</b> Improper submission of the purchase authorization form.
<b>E3.</b> Missing one or more supporting documents.
<b>E4.</b> Improper completion of the purchase authorization form.
<b>E5.</b> Purchase of goods and services in excess of \$2,999 transaction limit.
<b>E6.</b> Payment for sales tax and late fees.
<b>E7.</b> Any purchase for an unallowable expenditure(s).
<b>E7A.</b> Unauthorized expenditure of District funds per District policies.
<b>E7B.</b> Purchases not allowed using the P-card per the P-Card Manual.
<b>E8.</b> No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔍	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.


Hierarchy De	Cardholder F	Cardholder M	Cardholder L	Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	nsaction Amo	1	2	3	4	5	6	7a	7b	8
BOARD MEM MONICA	COLUCCI	01/11/2023	01/13/2023	Jan-23	OFFICE DEPOT #2363		OFFICE DEPOT #2363	DIRECT MARKETING-COMBINAT	15.50	✗	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	01/12/2023	01/16/2023	Jan-23	OFFICE DEPOT #1165		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINAT	129.97	✗	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	01/12/2023	01/16/2023	Jan-23	OFFICE DEPOT #1165		OFFICE DEPOT #1165	DIRECT MARKETING-COMBINAT	343.86	✗	✓	✓	✗	✓	✗		✗ ✓	
BOARD MEM MONICA	COLUCCI	01/17/2023	01/18/2023	Jan-23	IN *A 50 STAR FLAGS		IN *A 50 STAR FLAGS	DURABLE GOODS NOT ELSEWH	510.11	✗	✓	✓	✗	✓	✓		✗	
BOARD MEM MONICA	COLUCCI	01/23/2023	01/24/2023	Jan-23	EIG		EIG	DIRECT MARKETING-CONTINUIT	9.99	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	01/25/2023	01/30/2023	Jan-23	OFFICEMAX/DEPOT 6136		OFFICEMAX/DEPOT 6136	OFFICE SCHOOL SUPPLY AND S	(9.52)	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	01/30/2023	02/01/2023	Feb-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	OFFICE SCHOOL SUPPLY AND S	64.33	✗	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	02/23/2023	02/24/2023	Feb-23	EIG		EIG	DIRECT MARKETING-CONTINUIT	9.99	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	02/27/2023	03/01/2023	Mar-23	FEDEX		FEDEX	QUICK COPY REPRODUCTION A	235.39	✗	✓	✓	✓	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	03/13/2023	03/15/2023	Mar-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	OFFICE SCHOOL SUPPLY AND S	63.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	03/23/2023	03/24/2023	Mar-23	EIG		EIG	DIRECT MARKETING-CONTINUIT	9.99	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	03/30/2023	04/03/2023	Apr-23	OTC BRANDS INC		OTC BRANDS INC	DIRECT MARKETING-CATALOG I	107.83	✗	✓	✓	✗	✓	✓		🔍	
BOARD MEM MONICA	COLUCCI	04/05/2023	04/06/2023	Apr-23	USPS PO 1158950099		USPS PO 1158950099	POSTAL SERVICES-GOVERNMEN	8.13	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	04/23/2023	04/24/2023	Apr-23	EIG		EIG	DIRECT MARKETING-CONTINUIT	9.99	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	04/28/2023	05/01/2023	May-23	SYMMETRY PRINTING AND		SYMMETRY PRINTING AND	MISCELLANEOUS PUBLISHING A	125.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	05/04/2023	05/04/2023	May-23	AMZN MKTP US		AMZN MKTP US	BOOK STORES	67.40	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	05/04/2023	05/05/2023	May-23	FIVE BELOW #6137		FIVE BELOW #6137	VARIETY STORES	12.04	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	06/12/2023	06/14/2023	Jun-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	DIRECT MARKETING-COMBINAT	16.03	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	06/13/2023	06/14/2023	Jun-23	AMZN MKTP US		AMZN MKTP US	BOOK STORES	99.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	06/13/2023	06/14/2023	Jun-23	AMAZON.COM*V19881RL3		AMAZON.COM*V19881RL3	BOOK STORES	4.48	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	06/13/2023	06/15/2023	Jun-23	ODP BUS SOL LLC # 1011		ODP BUS SOL LLC # 1011	DIRECT MARKETING-COMBINAT	84.49	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	07/24/2023	07/25/2023	Jul-23	WAL-MART #5854		WAL-MART #5854	GROCERY STORES SUPERMARK	144.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	07/24/2023	07/25/2023	Jul-23	WAL-MART #5854		WAL-MART #5854	GROCERY STORES SUPERMARK	144.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	08/03/2023	08/04/2023	Aug-23	4IMPRINT, INC		4IMPRINT, INC	DIRECT MARKETING-OTHER DIR	194.12	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	08/07/2023	08/08/2023	Aug-23	WM SUPERCENTER #5854		WM SUPERCENTER #5854	GROCERY STORES SUPERMARK	77.25	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	08/07/2023	08/08/2023	Aug-23	WAL-MART #5854		WAL-MART #5854	GROCERY STORES SUPERMARK	151.37	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	08/07/2023	08/09/2023	Aug-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	DIRECT MARKETING-COMBINAT	19.68	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	08/11/2023	08/14/2023	Aug-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	DIRECT MARKETING-COMBINAT	25.44	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	08/13/2023	08/14/2023	Aug-23	WM SUPERCENTER #1680		WM SUPERCENTER #1680	GROCERY STORES SUPERMARK	123.75	✓	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM MONICA	COLUCCI	08/13/2023	08/14/2023	Aug-23	WAL-MART #6397		WAL-MART #6397	GROCERY STORES SUPERMARK	160.50	✓	✓	✓	✗	✓	✗	✓	✓	
BOARD MEM MONICA	COLUCCI	12/20/2023	08/29/2023	Aug-23	USPS PO 1158950099		USPS PO 1158950099	POSTAL SERVICES-GOVERNMEN	8.56	✓	✓	✗	✗	✓	🔍		✓	
BOARD MEM MONICA	COLUCCI	08/28/2023	09/13/2023	Sep-23	WM SUPERCENTER #5854		WM SUPERCENTER #5854	GROCERY STORES SUPERMARK	379.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	09/12/2023	09/22/2023	Sep-23	OFFICEMAX/DEPOT 6407		OFFICEMAX/DEPOT 6407	OFFICE SCHOOL SUPPLY AND S	66.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM MONICA	COLUCCI	09/20/2023	10/02/2023	Oct-23	MICHAELS STORES 9546		MICHAELS STORES 9546	ARTIST SUPPLY STORES CRAFT	38.49	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	09/29/2023	10/02/2023	Oct-23	TARGET 00028431		TARGET 00028431	GROCERY STORES SUPERMARK	14.96	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM MONICA	COLUCCI	09/29/2023	10/27/2023	Oct-23	OTC BRANDS INC		OTC BRANDS INC	DIRECT MARKETING-CATALOG I	291.89	✓	✓	✓	✗	✓	✓		✓	

Hierarchy De Cardholder Fi Cardholder M Cardholder L Transaction D Transaction P Month Year							Merchant Name	MCC Description	nsaction Amt	1	2	3	4	5	6	7a	7b	8
BOARD MEM MONICA	COLUCCI	10/25/2023	10/31/2023	Oct-23	WM SUPERCENTER #5854		GROCERY STORES SUPERMARK	20.24	✓	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	10/30/2023	11/02/2023	Nov-23	AMAZON.COM*JM7C608U3		BOOK STORES	154.18	✓	✓	✓	✓	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	11/01/2023	11/06/2023	Nov-23	OFFICEMAX/DEPOT 6407		OFFICE SCHOOL SUPPLY AND S	16.03	✓	✓	✓	✗	✓	✗		✓		
BOARD MEM MONICA	COLUCCI	11/02/2023	11/09/2023	Nov-23	AMZN MKTP US		BOOK STORES	47.75	✓	✓	✓	✗	✓	✗		✓		
BOARD MEM MONICA	COLUCCI	11/09/2023	11/14/2023	Nov-23	AMZN MKTP US		BOOK STORES	36.77	✓	✓	✓	✓	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	11/14/2023	11/15/2023	Nov-23	WM SUPERCENTER #5854		GROCERY STORES SUPERMARK	877.90	✓	✓	✓	✓	✓	✓		🛒		
BOARD MEM MONICA	COLUCCI	11/14/2023	11/16/2023	Nov-23	AMZN MKTP US		BOOK STORES	(47.75)	✓	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	11/15/2023	11/29/2023	Nov-23	AMERICAN AIRLINES			299.80	✓	✓	✓	✓	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	11/28/2023	12/05/2023	Dec-23	FIVE BELOW 6021		VARIETY STORES	240.00	✗	✓	✓	✗	✓	✓		🛒		
BOARD MEM MONICA	COLUCCI	12/04/2023	12/06/2023	Dec-23	UBER TRIP			8.57	✗	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	12/06/2023	12/07/2023	Dec-23	UBER TRIP			12.50	✗	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	12/06/2023	12/07/2023	Dec-23	FIVE BELOW 6158		VARIETY STORES	240.00	✗	✓	✓	✗	✓	✓		🛒		
BOARD MEM MONICA	COLUCCI	12/07/2023	12/07/2023	Dec-23	UBER TRIP			9.14	✗	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	12/06/2023	12/08/2023	Dec-23	UBER TRIP			10.86	✗	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	12/07/2023	12/08/2023	Dec-23	UBER TRIP			9.97	✗	✓	✓	✗	✓	✓		✓		
BOARD MEM MONICA	COLUCCI	12/07/2023	12/11/2023	Dec-23	OFFICE DEPOT #2815		OFFICE SCHOOL SUPPLY AND S	65.98	✗	✓	✓	✗	✓	✗		✓		
BOARD MEM MONICA	COLUCCI	12/08/2023	12/14/2023	Dec-23	AMZN MKTP US		BOOK STORES	17.14	✗	✓	✓	✗	✓	✓		🛒		
BOARD MEM MONICA	COLUCCI	12/13/2023	12/20/2023	Dec-23	FIVE BELOW 6021		VARIETY STORES	330.00	✗	✓	✓	✗	✓	✓		🛒		
BOARD MEM MONICA	COLUCCI	12/19/2023	12/21/2023	Dec-23	FIVE BELOW 931		VARIETY STORES	295.00	✗	✓	✓	✗	✓	✓		🛒		

6,401.08

**DISTRICT 9: DR. LARRY FELDMAN**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy De	Cardholder F	Cardholder M	Cardholder L	Transaction E	Transaction P	Month	Year	Merchant Name	MCC Description	nsaction Am	1	2	3	4	5	6	7a	7b	8
BOARD MEM LAWRENCE	S	FELDMAN	08/23/2018	08/27/2018	Aug-18	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	13.31		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	08/23/2018	08/27/2018	Aug-18	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	170.21		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	12/06/2018	12/10/2018	Dec-18	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	87.64		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	04/01/2019	04/15/2019	Apr-19	BAL MAR TROPHIES, INC		MISCELLANEOUS AND SPEC	170.00		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	04/16/2019	04/18/2019	Apr-19	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	246.24		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	07/01/2019	07/02/2019	Jul-19	UDT		COMPUTER NETWORK-INFO	249.00		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	11/20/2019	11/22/2019	Nov-19	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	85.51		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	11/20/2019	11/22/2019	Nov-19	OFFICE DEPOT #1165		DIRECT MARKETING-COMBI	14.22		✓	✓	✓	✗	✓	✓	✓	✓	
BOARD MEM LAWRENCE	S	FELDMAN	04/30/2020	05/01/2020	May-20	BALMAR TROPHIES INC		MISCELLANEOUS AND SPEC	2,992.50		✓	✓	✓	✗	✓	✓	✓	✓	

4,028.63

**DISTRICT 9: MS. LUISA SANTOS**

Compliance/ Internal Controls
E1. Improper completion of the monthly reconciliation worksheets.
E2. Improper submission of the purchase authorization form.
E3. Missing one or more supporting documents.
E4. Improper completion of the purchase authorization form.
E5. Purchase of goods and services in excess of \$2,999 transaction limit.
E6. Payment for sales tax and late fees.
E7. Any purchase for an unallowable expenditure(s).
E7A. Unauthorized expenditure of District funds per District policies.
E7B. Purchases not allowed using the P-card per the P-Card Manual.
E8. No documentation was provided by the School Board Member.

Tickmark Legend	
✓	Transaction was in compliance with the associated control/test.
✗	Transaction was not in compliance with the associated control/test.
✗ ✓	Part of the transaction was not in compliance with the associated control/test.
🔧	Support provided was insufficient to determine the allowability of the purchase, as determined by M-DCPS Accounts Payable Department.

Hierarchy Des Cardholder Fi Cardholder M Cardholder L Transaction D Transaction P Month Year						Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA	SANTOS	02/01/2021	02/02/2021	Feb-21		NIFTY PM	COMPUTER SOFTWARE STO	1,320.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/09/2021	02/10/2021	Feb-21		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCI/	75.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/09/2021	02/10/2021	Feb-21		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCI/	75.00	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/16/2021	02/17/2021	Feb-21		CANVA* 02968-15359149	PHOTOGRAPHIC STUDIOS	119.40	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/19/2021	02/22/2021	Feb-21		ZAPIER.COM/CHARGE	COMPUTER SOFTWARE STO	236.64	✗	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/26/2021	03/01/2021	Mar-21		GOOGLE LLC GSUITE_LUIS	COMPUTER NETWORK-INFO	144.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/01/2021	03/02/2021	Mar-21		AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	79.60	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/18/2021	03/19/2021	Mar-21		CALENDLY	COMPUTER SOFTWARE STO	96.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/25/2021	03/26/2021	Mar-21		PAYPAL	SCHOOLS + EDUCATIONAL S	1,023.98	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	04/19/2021	04/20/2021	Apr-21		FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCI/	250.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	04/29/2021	04/30/2021	Apr-21		MOOSEND	COMPUTERS COMPUTER PE	55.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/29/2021	05/31/2021	May-21		MOOSEND	COMPUTERS COMPUTER PE	55.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/02/2021	06/03/2021	Jun-21		MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/03/2021	06/04/2021	Jun-21		MOOSEND	COMPUTERS COMPUTER PE	(55.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/09/2021	06/10/2021	Jun-21		EXXONMOBIL 48260046		22.00	✓	✓	✗	✓	✓	🔧		✓	
BOARD MEM LUISA	SANTOS	06/11/2021	06/14/2021	Jun-21		GRAND HYATT TAMPA		195.13	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/12/2021	06/14/2021	Jun-21		RACETRAC 202 00002022		23.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/12/2021	06/14/2021	Jun-21		AVIS RENT-A-CAR		323.57	✓	✓	✓	✓	✓	✗		✓	
BOARD MEM LUISA	SANTOS	06/12/2021	06/14/2021	Jun-21		EXXONMOBIL 48079628		11.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	06/22/2021	06/23/2021	Jun-21		US GREEN BUILDING COUN	BUSINESS SERVICES-NOT EL	100.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	07/02/2021	07/05/2021	Jul-21		MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/02/2021	08/03/2021	Aug-21		MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/20/2021	08/23/2021	Aug-21		AVIS RENT-A-CAR		103.62	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	08/20/2021	08/23/2021	Aug-21		MARATHON PETRO109967	SERVICE STATIONS WITH OF	30.00	✓	✓	✗	✓	✓	🔧		✓	
BOARD MEM LUISA	SANTOS	08/21/2021	08/24/2021	Aug-21		FOUR POINTS BY SHERATO		155.67	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/23/2021	08/24/2021	Aug-21		AMERICAN AIRLINES		78.81	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/23/2021	08/25/2021	Aug-21		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/27/2021	08/30/2021	Aug-21		AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	144.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/01/2021	09/02/2021	Sep-21		AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	73.67	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/02/2021	09/03/2021	Sep-21		MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/02/2021	10/04/2021	Oct-21		MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/12/2021	10/14/2021	Oct-21		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	(275.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/19/2021	10/20/2021	Oct-21		DNH*GODADDY.COM	COMPUTER NETWORK-INFO	94.99	✓	✓	✓	✗	✓	✓		✓	

Hierarchy Des Cardholder Fi Cardholder M Cardholder L3 Transaction D Transaction P Month Year						Merchant Name	MCC Description	ansaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA	SANTOS	11/02/2021	11/03/2021	Nov-21	MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/04/2021	11/05/2021	Nov-21	GOOGLE *GOOGLE STORAGE	Media- Books+Movies+Music	1.99	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/14/2021	11/15/2021	Nov-21	DNH*GODADDY.COM	COMPUTER NETWORK-INFO	179.88	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/23/2021	11/24/2021	Nov-21	DNH*GODADDY.COM	COMPUTER NETWORK-INFO	83.88	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	12/02/2021	12/03/2021	Dec-21	MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	12/04/2021	12/06/2021	Dec-21	GOOGLE *GOOGLE STORAGE	Media- Books+Movies+Music	1.99	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	12/07/2021	12/08/2021	Dec-21	PARAGON EVENTS INC.	BUSINESS SERVICES-NOT EL	75.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	12/15/2021	12/15/2021	Dec-21	AMERICAN AIRLINES		298.80	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	12/15/2021	12/16/2021	Dec-21	FLORIDA SCHOOLBOARDS A	ASSOCIATIONS-CIVIC SOCI/	155.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/02/2022	01/03/2022	Jan-22	MAILCHIMP	DIRECT MARKETING-CONTI	78.99	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/03/2022	01/04/2022	Jan-22	STUDENTUNIVERSE	TRAVEL AGENCIES AND TOI	(7.00)	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/03/2022	01/04/2022	Jan-22	EXPEDIA 72224821363423	TRAVEL AGENCIES AND TOI	537.75	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/03/2022	01/05/2022	Jan-22	SILVER AI 44		100.19	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/03/2022	01/04/2022	Jan-22	AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	24.58	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/04/2022	01/04/2022	Jan-22	AMERICAN AIRLINES		169.60	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/04/2022	01/05/2022	Jan-22	GOOGLE *GOOGLE STORAGE	COMP PROGRAMING DATA I	1.99	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/07/2022	01/10/2022	Jan-22	ZOOM.US 888-799-9666	TELECOM INCL PREPAID-RE	149.90	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/25/2022	01/26/2022	Jan-22	BALMAR TROPHIES INC	MISCELLANEOUS AND SPEC	1,475.00	✓	✓	✓	✗	✓	✓	✓		✗	
BOARD MEM LUISA	SANTOS	01/26/2022	01/27/2022	Jan-22	NIFTY PM	COMPUTER SOFTWARE STO	1,320.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/31/2022	02/01/2022	Feb-22	AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	84.02	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/02/2022	02/03/2022	Feb-22	MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/02/2022	02/04/2022	Feb-22	NIFTY PM	COMPUTER SOFTWARE STO	(1,320.00)	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/04/2022	02/07/2022	Feb-22	GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/05/2022	02/14/2022	Feb-22	FOUR POINTS HOTEL		447.76	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/16/2022	02/17/2022	Feb-22	CANVA* I03333-30046872	PHOTOGRAPHIC STUDIOS	119.40	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	02/19/2022	02/21/2022	Feb-22	ZAPIER.COM/CHARGE	COMPUTER SOFTWARE STO	239.88	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/01/2022	03/02/2022	Mar-22	GOOGLE *GSUITE_LUISASA	BUSINESS SERVICES-NOT EL	12.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/01/2022	03/02/2022	Mar-22	AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	432.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/02/2022	03/03/2022	Mar-22	MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/03/2022	05/04/2022	May-22	PAYPAL	VARIETY STORES	1,475.00	✓	✓	✓	✗	✓	✓	✓		✗	
BOARD MEM LUISA	SANTOS	03/04/2022	03/07/2022	Mar-22	GOOGLE *GOOGLE STORAGE	COMP PROGRAMING DATA I	1.99	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/18/2022	03/21/2022	Mar-22	CALENDLY	COMPUTER SOFTWARE STO	103.20	✓	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/30/2022	03/31/2022	Mar-22	SIR SPEEDY 5561	MISCELLANEOUS PUBLISHI	390.55	✓	✓	✓	✓	✓	✓	✗		✓	
BOARD MEM LUISA	SANTOS	04/02/2022	04/04/2022	Apr-22	MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	04/02/2022	04/04/2022	Apr-22	GOOGLE *GSUITE_LUISASA	BUSINESS SERVICES-NOT EL	12.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	04/04/2022	04/05/2022	Apr-22	GOOGLE *GOOGLE STORAGE	COMP PROGRAMING DATA I	1.99	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	04/13/2022	04/14/2022	Apr-22	IN *TLBISBIG CONSULTIN	CONSULTING MANAGEMEN	750.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/02/2022	05/03/2022	May-22	MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/02/2022	05/03/2022	May-22	AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	127.70	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/03/2022	05/05/2022	May-22	GOOGLE*GOOGLE STORAGE	COMP PROGRAMING DATA I	1.99	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	03/03/2022	03/04/2022	Mar-22	BALMAR TROPHIES INC	MISCELLANEOUS AND SPEC	1,200.00	✓	✓	✓	✓	✓	✓	✓		✗	
BOARD MEM LUISA	SANTOS	05/03/2022	05/04/2022	May-22	PAYPAL	VARIETY STORES	1,200.00	✓	✓	✓	✗	✓	✓	✓		✗	
BOARD MEM LUISA	SANTOS	05/11/2022	05/12/2022	May-22	UBER TRIP		13.76	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/11/2022	05/12/2022	May-22	UBER TRIP		14.74	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/11/2022	05/12/2022	May-22	UBER* TRIP		1.00	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/12/2022	05/13/2022	May-22	UBER TRIP		14.90	✓	✓	✓	✗	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	07/20/2023	07/20/2023	Jul-23	APPLE.COM/US	ELECTRONIC SALES	1,175.93	✓	✓	✓	✗	✓	✗	✓		✗	
BOARD MEM LUISA	SANTOS	05/13/2022	05/16/2022	May-22	PAYPAL	PROFESSIONAL SERVICES-N	225.00	✓	✓	✓	✗	✓	✓	✓		✓	

Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	L3 Transaction D	Transaction P	Month Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA		SANTOS	05/18/2022	05/19/2022	May-22		STAPLES DIRECT	STATIONERY-OFFICE SUPPL	26.30	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	05/27/2022	05/30/2022	May-22		GOOGLE GSUITE_LUISASA	Applications - Excludes Games	22.45	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/01/2022	06/02/2022	Jun-22		GOOGLE*GSUITE LUISASAN	COMP PROGRAMING DATA I	1.55	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/02/2022	06/03/2022	Jun-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/03/2022	06/06/2022	Jun-22		GOOGLE*GOOGLE STORAGE	Games	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/06/2023	04/07/2023	Apr-23		AMZN MKTP US	BOOK STORES	670.95	✓	✓	✓	✗	✓	✗		✗	
BOARD MEM LUISA		SANTOS	06/25/2022	06/27/2022	Jun-22		UBER TRIP		35.17	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/07/2023	12/08/2023	Dec-23		AMAZON.COM*YU3ZY94T3	BOOK STORES	635.85	✗	✓	✓	✗	✓	✗		✗	
BOARD MEM LUISA		SANTOS	10/18/2023	10/19/2023	Oct-23		VISTAPRINT	MISCELLANEOUS PUBLISHIN	486.00	✓	✓	✓	✗	✓	✓		🛒	
BOARD MEM LUISA		SANTOS	04/13/2023	04/14/2023	Apr-23		MINUTEMAN PRESS	MISCELLANEOUS PUBLISHIN	303.00	✓	✓	✓	✗	✓	✓		✗	
BOARD MEM LUISA		SANTOS	07/01/2022	07/04/2022	Jul-22		GOOGLE *GSUITE_LUISASA	BUSINESS SERVICES-NOT EL	12.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/02/2022	07/04/2022	Jul-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/04/2022	07/05/2022	Jul-22		GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	05/12/2022	05/12/2022	May-22		AMAZON.COM*1360W3792	BOOK STORES	278.00	✓	✓	✓	✗	✓	✗		✗	
BOARD MEM LUISA		SANTOS	12/19/2022	12/20/2022	Dec-22		AMZN MKTP US	BOOK STORES	211.99	✗	✓	✓	✗	✓	✗		🛒	
BOARD MEM LUISA		SANTOS	04/07/2023	04/07/2023	Apr-23		AMZN MKTP US	BOOK STORES	128.34	✓	✓	✓	✗	✓	✗		✗	
BOARD MEM LUISA		SANTOS	07/21/2022	07/22/2022	Jul-22		SIR SPEEDY 5561	MISCELLANEOUS PUBLISHIN	374.50	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	08/01/2022	08/02/2022	Aug-22		GOOGLE GSUITE_LUISASA	COMP PROGRAMING DATA I	12.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/02/2022	08/03/2022	Aug-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/03/2022	08/04/2022	Aug-22		PAYPAL	SCHOOLS + EDUCATIONAL S	666.25	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	08/04/2022	08/05/2022	Aug-22		GOOGLE *GOOGLE STORAGE	Applications - Excludes Games	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/24/2023	10/24/2023	Oct-23		AMZN MKTP US	BOOK STORES	96.27	✓	✓	✓	✗	✓	✗		🛒	
BOARD MEM LUISA		SANTOS	08/11/2022	08/11/2022	Aug-22		AMZN MKTP US	BOOK STORES	119.68	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	08/30/2022	08/31/2022	Aug-22		AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	288.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/01/2022	09/02/2022	Sep-22		GOOGLE *GSUITE_LUISASA	COMP PROGRAMING DATA I	12.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/02/2022	09/05/2022	Sep-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/04/2022	09/05/2022	Sep-22		GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/08/2022	09/09/2022	Sep-22		DNH*GODADDY.COM	COMPUTER NETWORK-INFO	99.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/27/2022	09/29/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/27/2022	09/29/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/27/2022	09/29/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/27/2022	09/29/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/28/2022	09/30/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	425.00	✓	✗	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	09/28/2022	09/30/2022	Sep-22		COUNCIL OF THE GREAT C	ASSOCIATIONS-CIVIC SOCI/	(425.00)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/01/2022	10/03/2022	Oct-22		GOOGLE *GSUITE_LUISASA	BUSINESS SERVICES-NOT EL	12.00	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/02/2022	10/04/2022	Oct-22		COURTYARD BY MARRIOTT		565.88	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/02/2022	10/03/2022	Oct-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/16/2023	11/17/2023	Nov-23		LYFT RIDE THU 10AM		43.66	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	10/03/2022	10/04/2022	Oct-22		AIRTABLE.COM/BILL	COMPUTER SOFTWARE STO	60.11	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/04/2022	10/05/2022	Oct-22		GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	10/10/2022	10/11/2022	Oct-22		STAPLES 00118315	OFFICE SCHOOL SUPPLY A	27.81	✓	✓	✗	✗	✓	🛒		✓	
BOARD MEM LUISA		SANTOS	07/07/2022	07/11/2022	Jul-22		CITY PARKING INC	AUTOMOBILE PARKING LOT	15.55	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	07/18/2022	07/19/2022	Jul-22		MPA PARKING PAY BY PHO	AUTOMOBILE PARKING LOT	3.25	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	10/28/2022	10/31/2022	Oct-22		SIR SPEEDY 5561	MISCELLANEOUS PUBLISHIN	374.50	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/01/2022	11/02/2022	Nov-22		GOOGLE GSUITE_LUISASA	COMP PROGRAMING DATA I	15.49	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/02/2022	11/03/2022	Nov-22		MAILCHIMP	DIRECT MARKETING-CONTI	87.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/04/2022	11/07/2022	Nov-22		DNH*GODADDY.COM	COMPUTER NETWORK-INFO	263.76	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/04/2022	11/07/2022	Nov-22		GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	

Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	L3 Transaction	D Transaction	P Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA		SANTOS	11/04/2022	11/07/2022	Nov-22			SIR SPEEDY 5561		MISCELLANEOUS PUBLISHING	225.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/01/2022	12/02/2022	Dec-22			GOOGLE *GSUITE_LUISASA		COMP PROGRAMING DATA I	19.20	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/02/2022	12/05/2022	Dec-22			MAILCHIMP		DIRECT MARKETING-CONTI	87.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/04/2022	12/05/2022	Dec-22			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/15/2022	12/16/2022	Dec-22			SIGNARAMA KENDALL		MISCELLANEOUS PUBLISHING	99.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/24/2022	06/27/2022	Jun-22			UBER TRIP			28.27	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	11/17/2023	11/20/2023	Nov-23			LYFT RIDE FRI 2PM			25.99	✓	✓	✗	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	01/01/2023	01/02/2023	Jan-23			GOOGLE*GSUITE LUISASAN		BUSINESS SERVICES-NOT EL	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	01/02/2023	01/03/2023	Jan-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	01/04/2023	01/05/2023	Jan-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	01/09/2023	01/10/2023	Jan-23			ZOOM.US 888-799-9666		TELECOM INCL PREPAID-RE	149.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	05/19/2023	05/22/2023	May-23			LYFT *1 RIDE 05-18			21.77	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	01/13/2023	01/16/2023	Jan-23			FLORIDA SCHOOLBOARDS A		ASSOCIATIONS-CIVIC SOCI	225.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	01/13/2023	01/13/2023	Jan-23			SQ *BRINDLE BLUR STUDI		COMP PROGRAMING DATA I	250.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/30/2022	06/30/2022	Jun-22			UBER *TRIP HELP.UBER.C			19.92	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	07/08/2022	07/11/2022	Jul-22			UBER TRIP			18.99	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	11/16/2023	11/17/2023	Nov-23			LYFT RIDE THU 6AM			18.34	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	02/01/2023	02/02/2023	Feb-23			WIFIONBOARD		COMPUTER NETWORK-INFO	17.00	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	02/07/2023	02/08/2023	Feb-23			LYFT *RIDE MON 6AM			15.99	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	01/31/2023	01/31/2023	Jan-23			AMERICAN AIRLINES			588.80	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/01/2023	02/02/2023	Feb-23			GOOGLE GSUITE_LUISASA		Applications - Excludes Games	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	01/11/2023	01/12/2023	Jan-23			UBER TRIP			15.93	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	02/02/2023	02/03/2023	Feb-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/04/2023	02/06/2023	Feb-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/09/2022	08/10/2022	Aug-22			MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	3.00	✓	✓	✗	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	02/08/2023	02/09/2023	Feb-23			DOUBLETREE HOTELS			753.22	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/09/2023	02/10/2023	Feb-23			LYFT *1 RIDE 02-08			13.84	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/15/2023	02/16/2023	Feb-23			SIR SPEEDY 5561		MISCELLANEOUS PUBLISHING	185.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/16/2023	02/17/2023	Feb-23			CANVA* I03698-27859937		PHOTOGRAPHIC STUDIOS	119.40	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/17/2023	02/20/2023	Feb-23			THE UPS STORE 2521		BUSINESS SERVICES-NOT EL	13.05	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	02/19/2023	02/20/2023	Feb-23			ZAPIER.COM/CHARGE		COMPUTER SOFTWARE STO	239.88	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	02/21/2023	02/22/2023	Feb-23			AMZN MKTP US		BOOK STORES	53.49	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	02/28/2023	03/01/2023	Mar-23			AIRTABLE.COM/BILL		COMPUTER SOFTWARE STO	578.89	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/01/2023	03/02/2023	Mar-23			GOOGLE LLC GSUITE_LUIS		COMPUTER NETWORK-INFO	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/02/2023	03/03/2023	Mar-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/04/2023	03/06/2023	Mar-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/09/2023	03/10/2023	Mar-23			SIGNARAMA KENDALL		MISCELLANEOUS PUBLISHING	774.86	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/16/2023	03/17/2023	Mar-23			AMERICAN AIRLINES			78.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	11/16/2023	11/17/2023	Nov-23			LYFT RIDE THU 7AM			14.99	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	03/17/2023	03/20/2023	Mar-23			DOUBLETREE HOTELS			783.22	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/17/2023	03/20/2023	Mar-23			LYFT *1 RIDE 02-08			1.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/18/2023	03/20/2023	Mar-23			LYFT *RIDE FRI 9AM			12.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	03/18/2023	03/20/2023	Mar-23			CALENDLY		COMPUTER SOFTWARE STO	103.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/01/2023	04/03/2023	Apr-23			GOOGLE*GSUITE LUISASAN		Applications - Excludes Games	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/02/2023	04/03/2023	Apr-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/02/2023	04/03/2023	Apr-23			AMZN MKTP US		BOOK STORES	132.62	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	04/04/2023	04/04/2023	Apr-23			AMZN MKTP US		BOOK STORES	19.21	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	04/04/2023	04/05/2023	Apr-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	

Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	L3 Transaction	D Transaction	P Month	Year	Merchant Name	MCC	Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA		SANTOS	04/05/2023	04/05/2023	Apr-23			AMZN MKTP US		BOOK STORES	19.25	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	06/30/2022	06/30/2022	Jun-22			UBER TRIP			14.98	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	05/22/2023	05/23/2023	May-23			UBER TRIP			14.92	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	04/12/2023	04/13/2023	Apr-23			AMZN MKTP US		BOOK STORES	26.74	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	04/12/2023	04/12/2023	Apr-23			AMZN MKTP US		BOOK STORES	10.69	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	10/18/2022	10/19/2022	Oct-22			USPS PO 1158990139		POSTAL SERVICES-GOVERN	31.20	✓	✓	✗	✗	✓	🔥		🔥	
BOARD MEM LUISA		SANTOS	04/14/2023	04/17/2023	Apr-23			A PARTY 4 LESS		MISCELLANEOUS AND SPEC	600.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/15/2023	04/17/2023	Apr-23			SQ *ASM DJ'S		BANDS ORCHESTRAS + MIS	350.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/15/2023	04/17/2023	Apr-23			PARTY CITY 317		MISCELLANEOUS AND SPEC	117.70	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	04/16/2023	04/17/2023	Apr-23			UPWORK -574171677REF		BUSINESS SERVICES-NOT EL	105.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/20/2023	04/21/2023	Apr-23			PAYPAL		PROFESSIONAL SERVICES-N	800.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/21/2023	04/21/2023	Apr-23			SQ *GOMEDIAUSA		COMP PROGRAMING DATA I	350.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	04/28/2023	05/01/2023	May-23			AIRTABLE.COM/BILL		COMPUTER SOFTWARE STO	127.98	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/15/2023	08/16/2023	Aug-23			LYFT *1 RIDE 08-14			12.99	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	05/01/2023	05/02/2023	May-23			GOOGLE*GSUITE LUISASAN		BUSINESS SERVICES-NOT EL	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	05/02/2023	05/03/2023	May-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	05/04/2023	05/05/2023	May-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/30/2022	06/30/2022	Jun-22			UBER TRIP			12.91	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	11/21/2023	11/24/2023	Nov-23			LOT 3100 GROVE		AUTOMOBILE PARKING LOT	12.25	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA		SANTOS	10/26/2022	10/27/2022	Oct-22			USPS PO 1158650107		POSTAL SERVICES-GOVERN	41.60	✓	✓	✗	✗	✓	🔥		🔥	
BOARD MEM LUISA		SANTOS	06/01/2023	06/02/2023	Jun-23			GOOGLE *GSUITE_LUISASA		COMP PROGRAMING DATA I	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/02/2023	06/05/2023	Jun-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/04/2023	06/05/2023	Jun-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✗	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/14/2023	06/15/2023	Jun-23			PAYPAL		ADVERTISING SERVICES	180.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/28/2023	06/29/2023	Jun-23			HJMIAMI PHOTO		PHOTOGRAPHIC STUDIOS	50.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/30/2023	07/03/2023	Jul-23			AMERICAN AIRLINES			239.79	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/30/2023	07/03/2023	Jul-23			AMERICAN AIRLINES			248.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	06/30/2023	07/03/2023	Jul-23			AMERICAN AIRLINES			138.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/01/2023	07/03/2023	Jul-23			GOOGLE *GSUITE_LUISASA		Applications - Excludes Games	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/02/2023	07/03/2023	Jul-23			LAKESHORE LEARNING MAT		OFFICE SCHOOL SUPPLY A	1,212.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/02/2023	07/03/2023	Jul-23			MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/04/2023	07/05/2023	Jul-23			VCA ANIMAL HOSPITALS		VETERINARY SERVICES	86.72	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/04/2023	07/05/2023	Jul-23			GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/06/2023	07/06/2023	Jul-23			UBER TRIP			13.43	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/07/2023	07/10/2023	Jul-23			IN *SCHOOL BOARD PARTN		SCHOOLS ELEMENTARY AN	466.67	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/08/2023	07/10/2023	Jul-23			LYFT *2 RIDES 07-07			50.83	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/09/2023	07/11/2023	Jul-23			LOEWS HOTELS			348.28	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/17/2023	07/17/2023	Jul-23			LYFT *2 RIDES 07-15			83.78	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/17/2023	07/18/2023	Jul-23			AMZN MKTP US		BOOK STORES	29.41	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	07/18/2023	07/20/2023	Jul-23			LOEWS HOTELS			46.48	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/20/2023	07/21/2023	Jul-23			LYFT *2 RIDES 07-19			43.33	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	12/26/2022	12/27/2022	Dec-22			AMZN MKTP US		BOOK STORES	8.55	✗	✓	✓	✗	✓	✗		🔥	
BOARD MEM LUISA		SANTOS	07/20/2023	07/20/2023	Jul-23			APPLE.COM/BILL		Large Digital Goods Merchant	74.89	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA		SANTOS	07/20/2023	07/20/2023	Jul-23			APPLE.COM/US		ELECTRONIC SALES	9.63	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/21/2023	07/24/2023	Jul-23			LYFT *2 RIDES 07-20			78.12	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	07/28/2023	07/31/2023	Jul-23			SIR SPEEDY 5561		MISCELLANEOUS PUBLISHI	375.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/01/2023	08/02/2023	Aug-23			GOOGLE*GSUITE LUISASAN		COMP PROGRAMING DATA I	19.20	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA		SANTOS	08/02/2023	08/03/2023	Aug-23			TARGET 00010397		GROCERY STORES SUPERM	1,395.16	✓	✓	✓	✗	✓	✓		✓	

Hierarchy Des Cardholder Fi Cardholder L3 Transaction D Transaction P Month Year						Merchant Name	MCC Description	ansaction Amo	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	WM SUPERCENTER #2727		GROCERY STORES SUPERM.	437.25	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	BEST BUY 00011783		ELECTRONIC SALES	249.76	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	BEST BUY 00015032		ELECTRONIC SALES	159.87	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	BEST BUY 00005520		ELECTRONIC SALES	109.89	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	BEST BUY MHT 00005579		ELECTRONIC SALES	99.90	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	WAL-MART #2727		GROCERY STORES SUPERM.	52.93	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	08/02/2023	08/03/2023	Aug-23	MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/03/2023	08/04/2023	Aug-23	TARGET 00021881		GROCERY STORES SUPERM.	547.56	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/03/2023	08/04/2023	Aug-23	TARGET 00034249		DISCOUNT STORES	19.98	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/03/2023	08/04/2023	Aug-23	TARGET 00021881		DISCOUNT STORES	(44.97)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/04/2023	08/07/2023	Aug-23	GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/10/2023	08/11/2023	Aug-23	AMZN MKTP US		BOOK STORES	14.96	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	08/11/2023	08/11/2023	Aug-23	REEFHUSE RST & MARINA			325.13	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	08/11/2023	08/14/2023	Aug-23	VCA ANIMAL HOSPITALS		VETERINARY SERVICES	(86.72)	✓	✓	✓	✓	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/01/2023	05/02/2023	May-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	6.00	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	08/27/2023	08/28/2023	Aug-23	AIRTABLE.COM/BILL		COMPUTER SOFTWARE STO	288.01	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/01/2023	09/04/2023	Sep-23	GOOGLE*GSUITE LUISASAN		Applications - Excludes Games	21.53	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/02/2023	09/04/2023	Sep-23	MAILCHIMP		DIRECT MARKETING-CONTI	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/04/2023	09/05/2023	Sep-23	GOOGLE *GOOGLE STORAGE		COMP PROGRAMING DATA I	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	05/11/2023	05/12/2023	May-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	6.00	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	09/08/2023	09/11/2023	Sep-23	DNH*GODADDY.COM		COMPUTER NETWORK-INFO	99.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/16/2023	09/18/2023	Sep-23	AMZN MKTP US		BOOK STORES	16.04	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	09/16/2023	09/18/2023	Sep-23	AMAZON.COM*TX4ZV30N2		BOOK STORES	53.13	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	09/18/2023	09/19/2023	Sep-23	INTERNATIONAL TRANSACTION		Unknown	0.04	✓				✓				✗
BOARD MEM LUISA	SANTOS	09/18/2023	09/19/2023	Sep-23	INTERNATIONAL TRANSACTION		Unknown	(0.04)	✓				✓				✗
BOARD MEM LUISA	SANTOS	09/24/2023	09/25/2023	Sep-23	VISTAPRINT		MISCELLANEOUS PUBLISHI	443.78	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/26/2023	09/27/2023	Sep-23	SQ *MISE STUDIO		COMP PROGRAMING DATA I	200.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/28/2023	09/29/2023	Sep-23	UM PAY BY PHONE OMS		AUTOMOBILE PARKING LOT	5.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	09/28/2023	09/29/2023	Sep-23	UM PAY BY PHONE OMS		AUTOMOBILE PARKING LOT	2.50	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/01/2023	10/02/2023	Oct-23	GOOGLE*GSUITE LUISASAN		COMPUTER NETWORK-INFO	24.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/02/2023	10/03/2023	Oct-23	MAILCHIMP		Applications - Excludes Games	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/03/2023	10/04/2023	Oct-23	AMZN MKTP US		BOOK STORES	42.79	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	10/04/2023	10/05/2023	Oct-23	AMAZON.COM*T96XN0T01		BOOK STORES	42.03	✓	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA	SANTOS	10/04/2023	10/05/2023	Oct-23	GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/10/2023	10/12/2023	Oct-23	PAYPAL			200.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/16/2023	10/17/2023	Oct-23	MAGICAL GL* (1 OF 1 PA		EQUIPMENT RENTAL+LEASE	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	10/03/2022	10/04/2022	Oct-22	AMERICAN AIRLINES AREN		AUTOMOBILE PARKING LOT	5.00	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	01/22/2023	01/23/2023	Jan-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	12.00	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	10/28/2023	10/30/2023	Oct-23	AMERICAN AIRLINES			417.80	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/01/2023	11/02/2023	Nov-23	GOOGLE*GSUITE LUISASAN		COMPUTER NETWORK-INFO	24.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/02/2023	11/03/2023	Nov-23	MAILCHIMP		Large Digital Goods Merchant	100.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/04/2023	11/06/2023	Nov-23	DNH*GODADDY.COM		COMPUTER NETWORK-INFO	287.76	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/04/2023	11/06/2023	Nov-23	GOOGLE *GOOGLE STORAGE		COMPUTER SOFTWARE STO	1.99	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	11/05/2023	11/06/2023	Nov-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	30.00	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA	SANTOS	01/23/2023	01/24/2023	Jan-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	3.25	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	01/26/2023	01/27/2023	Jan-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	1.75	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	01/27/2023	01/30/2023	Jan-23	CORAL GABLES PAYBYPHON		AUTOMOBILE PARKING LOT	2.77	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA	SANTOS	01/30/2023	01/31/2023	Jan-23	MPA PARKING PAY BY PHO		AUTOMOBILE PARKING LOT	3.25	✓	✓	✓	✗	✓	✓	✗		

Hierarchy	Des Cardholder	Fi Cardholder	M Cardholder	L3 Transaction D	Transaction P	Month	Year	Merchant Name	MCC Description	Transaction Amount	1	2	3	4	5	6	7a	7b	8
BOARD MEM LUISA			SANTOS	11/17/2023	11/20/2023	Nov-23		LYFT RIDE THU 1PM		6.98	✓	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	03/17/2023	03/20/2023	Mar-23		MB-PARKING PARKMOBILE	AUTOMOBILE PARKING LOT	1.35	✓	✓	✗	✓	✓	✓	✗		
BOARD MEM LUISA			SANTOS	09/08/2023	09/11/2023	Sep-23		CORAL GABLES PAYBYPHON	AUTOMOBILE PARKING LOT	3.27	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA			SANTOS	12/01/2023	12/04/2023	Dec-23		GOOGLE *GSUITE_LUISASA	BUSINESS SERVICES-NOT EL	24.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	12/02/2023	12/04/2023	Dec-23		MAILCHIMP	Large Digital Goods Merchant	110.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	12/04/2023	12/05/2023	Dec-23		GOOGLE *GOOGLE STORAGE	COMPUTER SOFTWARE STO	1.99	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	12/07/2023	12/08/2023	Dec-23		DOUBLETREE HOTELS		398.00	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	12/07/2023	12/08/2023	Dec-23		LYFT RIDE THU 5AM		21.96	✗	✓	✓	✗	✓	✓		✓	
BOARD MEM LUISA			SANTOS	11/29/2023	11/30/2023	Nov-23		MPA PARKING PAY BY PHO	AUTOMOBILE PARKING LOT	2.50	✓	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA			SANTOS	12/07/2023	12/08/2023	Dec-23		SIR SPEEDY 5561	MISCELLANEOUS PUBLISHIN	500.00	✗	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA			SANTOS	12/15/2023	12/18/2023	Dec-23		AMZN MKTP US	BOOK STORES	9.58	✗	✓	✓	✗	✓	✗		✓	
BOARD MEM LUISA			SANTOS	12/21/2023	12/22/2023	Dec-23		LYFT 2 RIDES 12-20		13.56	✗	✓	✓	✗	✓	✓	✗		
BOARD MEM LUISA			SANTOS	12/21/2023	12/22/2023	Dec-23		LAKESHORE LEARNING MAT	OFFICE SCHOOL SUPPLY A	(287.25)	✗	✓	✓	✓	✓	✓		✓	

45,193.17