



April 21, 2016

Mr. Glenn Brock
Mr. Laurance Warco
Nelson Mullins
Atlantic Station
201 17th Street NW, Suite 1700
Atlanta, GA 30363

Re: Atlanta Public Schools ("APS") – Benjamin E. Mays High School ("Mays HS") Investigation

Dear Mr. Brock and Mr. Warco:

The purpose of this letter is to present the findings from our investigation of the Mays HS football student activity funds and the manner in which funds were handled for the period of June 10, 2013 through March 23, 2016.

1 Background

Ms. Shanrika McClain lodged formal complaints with APS and the Georgia Professional Standards Commission ("PSC") related to the actions of various educators and interested parties involved with the Mays HS football program. The complaints filed with the PSC addressed the actions of the following individuals:

- Mr. Richard Mark Fowler, Principal of Mays HS
- Mr. Corey Bernard Jarvis, Head Football Coach at Mays HS
- Mr. Maliki Battle, Assistant Football Coach at Mays HS
- Dr. Timothy Gadson, III, APS Associate Superintendent over Mays HS
- Mr. Jasper Eugene Jewel, Director of Athletics at APS
- Ms. Natasha Danielle Harrigan, Athletic Director & Department Chair for Health & Physical Education and Fine Arts at Mays HS

While these complaints asserted many issues of a more personal nature, such as the treatment of Ms. McClain's son relating to missed football practice time, efforts to remove Ms. McClain from her position as booster club president, negative interactions between Ms. McClain and various Mays HS personnel and football volunteers, and restrictions placed upon Ms. McClain's access to Mays HS events, there were certain allegations made relating to Mays HS' accounting and cash management controls over the football program's student activity funds ("SAF").

Specific financial allegations relating to the Mays HS football SAF include the following:

- *Jarvis used his position as head football coach to coerce/intimidate former (2013 & 2014) booster club members (Jarvis retaliated or threatened to retaliate against booster club members' children by reducing their playing time and/or not playing them at all.) into paying money to his personal assistant, Brenda Lackey, paying additional money to lay-coaches and purchasing sports equipment/uniforms from his personal friends.¹*
- The football program made payments to Ms. Brenda Lackey for meals she provided to the team as a vendor/caterer *"when meals are being sponsored/donated by area restaurants and/or prepared by football parents."*²

2 Scope of Services

IAG was engaged to provide the following services as part of this Mays HS investigation:

- Investigate potential mishandling or misappropriation of Mays HS student activity funds for the football program
- Other services as requested

In the course of our engagement, we did not investigate the finances of the football program's former booster club. Our findings are limited to the SAFs maintained and accounted for by Mays HS personnel. Any findings relating to booster club transactions are noted as a result of documents included in the formal complaints filed with the PSC.

In this report, we are providing APS Counsel with the facts and findings from our investigative procedures. We will rely upon APS Counsel to make any legal and/or compliance determinations.

The services provided in this matter were performed in accordance with the Statements on Standards for Consulting Services established by the American Institute of Certified Public Accountants. Opinions, if any, are expressed to a reasonable degree of accounting certainty.

We concluded our fieldwork and interviews on April 18, 2016 and based our analyses on the records provided as of and to that date. No documents or other information have been received since that date, nor are we aware of any circumstances that have occurred since that date that would affect our findings. We reserve the right to revise and/or supplement our analyses, opinions, and report to the extent additional relevant information is provided.

The accompanying schedules are an integral part of this report. Any differences in the amounts calculated or referenced in supporting documentation are due to rounding.

¹ APS Investigative report, entitled Individual Roles, documenting Ms. McClain's allegations of Mr. Corey Jarvis' actions taken as Mays HS head football coach.

² Complaint filed with Georgia Professional Standards Commission by Ms. Shanrika McClain, concerning Mr. Richard Mark Fowler (PSC #: 15-11-612), dated December 11, 2015 (typewritten section, p. 8 of 10 "Dysfunction at Mays High School").

3 Documents and Information Considered

We reviewed and considered documents pertaining to the Mays HS football team SAF for the period of June 2013 to March 2016 (with exceptions noted below):

- Receipts and Disbursements report from SABO (school based accounting program) system
- Deposit slip books
- Deposit analysis documents
- APS receipts recorded in the SABO system
- Mr. Jarvis' football team receipt book (dated February 2015 to March 2016)³
- Disbursement requests (dated June 2013 to March 2016) with authorization signatures
- Invoices, check copies and receipts attached to disbursement requests as supporting documentation
- Bank statements, deposit slips, deposit detail (including check and money order images), and related documents for Bank of America account 3909 for the period of May 2015 through March 2016
- Football schedules for the 2013, 2014 and 2015 seasons

In addition to the documents reviewed, we interviewed personnel involved in the football SAF transactions and accounting oversight function at the school. Such individuals included Ms. Brenda Lackey (a vendor whose services and invoices were called into question), Mr. Fowler and Ms. Tonya Terrell (APS Business Partner overseeing Mays HS). We also interviewed Coach Jarvis and Ms. Archelliam Womble (Mays HS secretary and bookkeeper) on multiple occasions. We obtained additional clarification from Mr. Robert Morales (APS CFO) relating to APS' procurement policies and procedures.

We note that the records maintained by Ms. Womble were highly organized and readily available upon request.

4 Detailed Findings

To determine whether funds received from or disbursed on behalf of the Mays HS football team were misused or misappropriated, we analyzed the related receipts, disbursements and authorization process.

To perform this investigation, we obtained the following documents from Ms. Womble:

- A transaction history report for the football SAF account

³ Receipt books were provided to program sponsors beginning in SY2014-2015; the receipts provided by Mr. Jarvis began in February 2015. Mr. Jarvis stated that these were all the receipts that he issued and that there were no other funds he collected than those included in the receipt book.

- Copies of receipts recorded in the school's accounting system ("Bookkeeper Receipts")
- Deposit slips, deposit analysis documents, and bank statements
- Disbursement Requests and supporting documentation

Coach Jarvis provided copies of the receipts recorded in the receipt book that he maintains for the football team ("Football Receipts").

Counsel provided copies of deposit detail for a selection of deposit transactions in the school's Bank of America account 3909 (BOA 3909).

The following sections detail the procedures performed and our related findings.

4.1 Receipts

According to Ms. Womble, receipt books were first provided to program/team sponsors during the 2014-2015 school year. Coach Jarvis confirmed that he first received a receipt book from the school during this timeframe.

The earliest date on the football receipts provided by Coach Jarvis was February 11, 2015. According to Coach Jarvis, all funds received from students prior to this date were turned over to the football booster club. He also stated that any other funds received by the school prior to February 11, 2015 would have been from APS or sponsors; Coach Jarvis would not have written a receipt for these transactions. Coach Jarvis further stated that once he received the receipt book, he provided receipts to students for all funds that he collected. Coach Jarvis stated that he provided to us all of the receipts that he had issued up until that time.

According to the SABO report, Mr. Jarvis turned funds in to the bookkeeper 16 times between February 18, 2014 and February 18, 2015. We were not provided with football receipts for this same period. We therefore, were not able to determine whether any of these funds were collected from students, nor could we determine if all collected funds were turned in.

We performed a funds tracing to determine whether all funds collected by Coach Jarvis, as recorded in the football receipt book, were recorded in the school's accounting system and subsequently deposited into the school's bank account.

Following are our notable findings.

4.1.1 Receipt / Deposit Discrepancies

4.1.1.1 Funds Not Accounted For

We were unable to trace \$3,913 in funds recorded on football receipts to related bookkeeper receipts, as noted below by fund type.

Fund type	Amount
Cash	\$ 3,643
Check / Money Order	\$ 60
Not specified	\$ 210
Grand Total	\$ 3,913

On most receipts, Coach Jarvis specified the type of funds received, including cash, check or money order. There were, however, some football receipts, totaling \$210, on which fund type was not specified.

These discrepancies are discussed in detail below.

Cash Not Accounted For

Due to the fact that cash is fungible, we could not trace each individual cash transaction from a football receipt to a specific entry in the school's accounting system and bank account. We could, however, determine how much cash Coach Jarvis collected, when this cash was recorded in the football receipt book, how much of this cash was subsequently recorded in the school's accounting system, and when it was recorded in the accounting system.

From February 11, 2015 through June 4, 2015, Coach Jarvis collected \$1,945 in cash, as recorded in the football receipt book. During this same time frame, \$1,945 in cash received was recorded in the school's accounting system.

On June 22, Ms. Womble issued receipt 6039 to Coach Jarvis for \$1,266.95. This receipt included \$451.95 in cash. We were unable to determine the source of this cash based on the information that was provided to us. No receipts were recorded in the football receipt book between June 4, 2015 and June 22, 2015. Coach Jarvis stated that this cash may have been collected at the golf tournament. We, therefore, did not tie this cash to the football receipts provided to us.

From June 24, 2015 through June 29, 2015, Coach Jarvis collected \$330 in cash, as recorded in the football receipt book. On June 30, 2015, Ms. Womble issued receipt 6043 for \$320 in cash. This variance represents \$10 in cash that is unaccounted for.

From July 22, 2015 through at least August 10, 2015, Coach Jarvis collected \$5,524 in cash, as recorded in the football receipt book. During this same time, \$1,891 was recorded in the school's accounting system. The difference between the amount collected by Coach Jarvis and that recorded in the school's accounting system represents \$3,633 in cash that is unaccounted for.

In total, we were unable to account for \$3,643⁴ in cash received by Coach Jarvis, as recorded in the football receipt book.

⁴ \$10 (difference between \$330 cash recorded on football receipts between June 24, 2015 and June 29, 2015, and \$320 cash recorded on the bookkeeper receipt dated June 30, 2015) + \$3,633 (difference between cash recorded on

Check / Money Order Not Accounted For

We identified two receipts in the football receipt book for which we were unable to find corresponding entries in the school's accounting system. These receipts are as follows:

Number	Date	Amount	Fund Type
1603	07/23/2015	\$ 30	Money Order
1605	07/23/2015	\$ 30	Check
		<u>\$ 60</u>	

We were unable to account for a total of \$60, including one money order and one check, received by Coach Jarvis, as recorded in the football receipt book.

Other Funds Not Accounted For

We identified four receipts in the football receipt book on which fund type was not specified. We were unable to find corresponding entries in the school's accounting system. These receipts are as follows:

Number	Date	Amount
1584	07/23/2015	\$ 30
1602	07/23/2015	\$ 30
1608	08/10/2015	\$ 100
1618	08/10/2015	\$ 50
		<u>\$ 210</u>

We were unable to account for a total of \$210, fund type unknown, received by Coach Jarvis, as recorded in the football receipt book.

4.1.1.2 Amount Variances

On May 5, 2015, Coach Jarvis issued receipt 1502 for a \$200 check. On this same day, Schyuler Bates, interim bookkeeper, issued receipt 5764 for \$125. The football receipt and the bookkeeper receipt each indicated that the funds were received from the same individual. We located this check in the bank deposit detail and noted that the amount to be paid, as written on the check, was \$125. Coach Jarvis provided no explanation for this variance when asked about it. We were unable to account for the \$75 discrepancy between the football receipt and the bookkeeper receipt based on the information that was provided to us.

football receipts between July 22, 2015 and August 10, 2015, and cash recorded on bookkeeper receipts during that same timeframe) = \$3,643 (cash not accounted for).

4.1.1.3 Date Variances

We identified five football receipts, as noted below, that we were able to trace to bookkeeper receipts. We noted, however, that the dates on the football receipts differed from those on the bookkeeper receipts.

Football Receipt				Bookkeeper Receipt				Variance
Number	Date	Amount	Fund Type	Date	Number	Fund Type	Amount	
1570	07/22/2015	\$ 400	Cash	06/22/2015	6039	Check	\$ 400	\$ -
1604	07/23/2015	\$ 280	Cash and Check	09/10/2015	1146	Money Order	\$ 280	\$ -
1611	08/10/2015	\$ 150	Cash	09/22/2015	6232	Check	\$ 150	\$ -
1613	08/10/2015	\$ 350	Check	07/22/2015	6045	Check	\$ 350	\$ -
1622	08/10/2015	\$ 400	Cash	07/22/2015	6045	Check	\$ 400	\$ -

The dates on three of the football receipts (1570, 1613 and 1622) were between two and five weeks later than those on the corresponding bookkeeper receipts. Coach Jarvis did indicate that he transferred information from the booster club receipt book to the football receipt book issued by the school. He further stated that, during this transfer process, he may have written the wrong dates in the football receipt book.

The dates on two of the football receipts (1604 and 1611) were between six and seven weeks before those on the corresponding bookkeeper receipts. Coach Jarvis indicated that he did not always turn funds in to the bookkeeper in a timely manner; he did state, however, that the longest delay was typically no more than one to two weeks.

Since the deposited checks were for the benefit of the individuals listed on the football receipts and since the receipt amounts were the same, we treated these as matching receipts.

4.1.1.4 Date and Amount Variances

We identified two football receipts, as noted below, that we were unable to trace to matching bookkeeper receipts. We did, however, identify a bookkeeper receipt and corresponding deposit detail that included funds received for the same individuals as those listed on the football receipts.

Football Receipt				Bookkeeper Receipt				Variance
Number	Date	Amount	Fund Type	Date	Number	Fund Type	Amount	
1624	08/11/2015	\$ 300	Cash	07/22/2015	6045	Check	\$ 250	\$ 50
1625	08/11/2015	\$ 205	Cash and Check	07/22/2015	6045	Check	\$ 240	\$ (35)

The amounts to be paid, as written on the checks, differed from that specified on the football receipts, with a total variance of \$15 for the two checks. In addition, the checks were recorded in the school's accounting system almost three weeks before Coach Jarvis issued the football receipts. As stated above, Coach Jarvis did indicate that he may have written incorrect dates on the football receipts.

Due to the differences in dates and times, we could not determine whether the bookkeeper receipts listed above were, indeed, issued for the corresponding football receipts. Since the deposited checks

were for the benefit of the individuals listed on the football receipts, we treated these as matching receipts.

In total, we were unable to account for the \$15 discrepancy.

4.1.1.5 Unmatched Deposits

We identified 13 checks and one money order for which bookkeeper receipts were issued, but we found no corresponding football receipts. These transactions are listed below.

Number	Date	Fund Type	Amount
1177	06/03/2015	Check	\$ 35.00
3089	06/19/2015	Check	\$ 200.00
2763	06/18/2015	Check	\$ 45.00
136	06/18/2015	Check	\$ 100.00
8826	06/04/2015	Check	\$ 35.00
2765	07/14/2015	Check	\$ 50.00
1190	07/13/2015	Check	\$ 50.00
5660	07/14/2015	Check	\$ 50.00
409	07/14/2015	Check	\$ 50.00
1353	07/31/2015	Check	\$ 25.00
1194	07/30/2015	Check	\$ 25.00
101	08/21/2015	Check	\$ 15.00
992	08/18/2015	Money Order	\$ 150.00
105	09/20/2015	Check	\$ 30.00
			<u>\$1,311.95</u>

We asked Coach Jarvis to review each check and money order to determine if any were related to a football receipt. Coach Jarvis, however, was also unable to tie any of these transactions to related football receipts. Coach Jarvis did not know why football receipts were not issued for these transactions.

4.1.1.6 Unmatched Receipts

From April 15, 2015 through March 23, 2016, the bookkeeper issued additional receipts for football funds received from sponsors and other sources, as noted below.

Date	Ref.	Received from	Description	Received
04/15/2015	5546	Kroger	deposit	\$200.00
04/23/2015	5630	APS Athletics	deposit	\$22,778.69
05/15/2015	5854	Publix Super Markets	Football Program Donation	\$500.00
05/15/2015	5855	Fellowship of Christian Athletes	Golf Tournament	\$200.00
05/15/2015	5856	Spare Change Racing	Golf Tournament	\$200.00
05/15/2015	5857	Hanson Trucking Co	Golf Tournament	\$200.00
05/15/2015	5858	Goodrum Enterprises	Hole Sponsorship	\$200.00
05/27/2015	5989	Newton High School	Summer League Newton HS	\$375.00

Date	Ref.	Received from	Description	Received
08/11/2015	6062	Georgia Prep	deposit	\$2,500.00
08/14/2015	6070	Rambeau Realty	deposit	\$500.00
08/21/2015	6091	Mays Alumni Association Inc	deposit	\$500.00
08/24/2015	6102	Walmart	deposit- Wal-Mart	\$500.00
08/24/2015	6102	Mack II	deposit- Mack II	\$500.00
08/25/2015	6104	Georgia Prep	deposit	\$2,500.00
08/27/2015	6110	Corey Jarvis	deposit-Spring Game	\$584.00
08/31/2015	14041	Georgia Prep	Returned Check	(\$2,500.00)
09/01/2015	6115	APS Athletics	deposit	\$9,265.25
09/29/2015	6257	Winner's Circle	deposit	\$5,000.00
10/01/2015	6263	JRC Cascade	deposit	\$100.00
10/13/2015	6288	FCA	deposit	\$500.00
10/26/2015	6330	Sam's	deposit- Sam's	\$500.00
10/27/2015	6339	Rachelle Dennis Smith	deposit- Donation	\$500.00
11/10/2015	6378	J. Burns	deposit	\$500.00
11/30/2015	6451	On Camera	deposit	\$1,200.00
12/02/2015	6469	Brenda Lackey	deposit	\$325.00
12/08/2015	6486	Home Team	deposit	\$800.00
12/08/2015	6493	Corey Jarvis	deposit	\$2,272.00
12/11/2015	6528	Corey Jarvis	deposit	\$79.00
02/09/2016	6776	On Camera	deposit	\$3,000.00
02/17/2016	6794	APS Athletics	deposit	\$7,335.14
02/29/2016	6861	Cigna Healthcare	deposit	\$500.00
03/23/2016	6969	Sam's	refund from Sam's for cake	\$3.94
				<u>\$61,618.02</u>

Both Ms. Womble and Coach Jarvis stated that cash totaling \$584, received and recorded on receipt 6110, was from the spring football game. Ms. Womble and Coach Jarvis also stated that cash totaling \$325, received and recorded on receipt 6469, was from Ms. Lackey to pay for lay coach training. Ms. Womble and Coach Jarvis further stated that cash totaling \$1,656, received and recorded on receipt 6493, and cash totaling \$79, received and recorded on receipt 6528, were proceeds from the Coca-Cola fundraiser. We, therefore, did not include these amounts in our analysis of cash receipts discussed above in Section 4.1.1.1, as they are unrelated to the transactions recorded on the football receipts.

We were unable to trace all other bookkeeper receipts listed above to football receipts. Ms. Womble indicated, however, that checks from sponsors typically came directly to her. No football receipt would, therefore, be issued for any such checks.

4.1.1.7 Summary of Receipt / Deposit Discrepancies

From February 11, 2015 through March 22, 2016, Coach Jarvis wrote 138 football receipts totaling \$14,669. As noted in the table below, we were able to trace 56 football receipts, totaling \$6,260, to related bookkeeper receipts (see Schedule 1). We were not, however, able to trace the remaining 82 football receipts, totaling \$8,409, to specific bookkeeper receipts. Instead, we identified cash deposits that could not be tied to specific football receipts (but we matched generally during the same time frame), football receipts for which we were unable to identify corresponding bookkeeper receipts (funds not accounted for), and football receipts that differed from bookkeeper receipts by date and/or amount.

Tracing Results	Total of Receipts	Total of Variances
Traced to bookkeeper receipts	\$ 6,260	
Identified cash deposits	\$ 2,211	
Funds not accounted for	\$ 3,913	\$ 3,913
Amount Variances	\$ 200	\$ 75
Date variances	\$ 1,580	
Date and amount variances	\$ 505	\$ 15
Grand Total	\$14,669	\$ 4,003

In total, Coach Jarvis recorded \$6,198 on football receipts that we were unable to trace to bookkeeper receipts with matching amounts and similar dates.⁵ This total includes funds recorded on football receipts for which we found no related bookkeeper receipts, and funds recorded on football receipts that were traced to bookkeeper receipts with variances in dates and/or amounts.

We were able to trace more football receipts to bookkeeper receipts when we matched these receipts based only on name and the amount collected (and ignored the date of the receipt). If we allow for small variances in amounts, funds collected by Coach Jarvis that remain unaccounted for total \$4,003.

4.1.2 Internal Control Weaknesses

During our investigation, we noted several internal control weaknesses related to the handling of student activity funds. These weaknesses are discussed below.

4.1.2.1 Receipts Not Directly Traced

According to Ms. Womble, Mays HS sponsors are not required to bring their receipt books to her when funds are turned in, so she is unable to identify any potential discrepancies at that point. Instead, Ms. Womble stated that she only records and can attest to funds delivered to her.

This means that any discrepancy between the sponsors' receipt books and the bookkeeper's records would have to be identified by APS internal auditors when performing their annual audits. In addition, receipts handled by sponsors that are not remitted to the bookkeeper in a timely manner (as required by APS) could not be identified by the bookkeeper or principal. This internal control issue can lead to missing or delayed receipts.

4.1.2.2 Timeliness of Delivery to Bookkeeper

When interviewed, Mr. Jarvis stated that he does not always turn his receipts into Ms. Womble on the same day or the day after funds are collected. He further stated that the longest time he might hold receipts before turning them in to the bookkeeper is one to two weeks. We noted that there were several instances in which receipts were not turned in to the bookkeeper in a timely manner, based on the differences between the dates recorded on the football receipts and those recorded on the related bookkeeper receipts.

⁵ \$3,913 (Funds not accounted for) + \$200 (Amount Variances) + \$1,580 (Date Variances) + \$505 (Date and amount variances) = \$6,198 (Total funds not traced to bookkeeper receipts with matching amounts and similar dates).

The longest a football receipt was held prior to being entered into the SABO system was 49 days, well beyond the 72-hour (3-day) time frame, per APS' requirements. Refer to Schedule 2 for a list of football receipts traced to bookkeeper receipts, and the corresponding number of days that elapsed between the receipt being issued by Coach Jarvis and the receipt being remitted to Ms. Womble.

Schedule 3 includes football receipts with dates that are later than those specified on related bookkeeper receipts. As discussed above in Section 4.1.1.3, Coach Jarvis stated that he may have put incorrect dates on football receipts when transferring information between the booster club receipt book and the school receipt book.

As discussed above in Section 4.1.2.1, Ms. Womble stated that Mays HS sponsors are not required to bring their receipt books to her when delivering funds, so she is unable to determine whether sponsors are delivering their receipts to her office in a timely manner. Instead, Ms. Womble stated that she only records and can attest to whether she delivers receipts to Dunbar in a timely manner from the point those receipts are delivered to her.

This means that any time lag between the sponsors' receipts and the bookkeeper's records would have to be identified by APS internal auditors when performing their annual audits. Thus, receipts handled by sponsors that are not remitted to the bookkeeper in a timely manner (as required by APS) could not be identified by the bookkeeper and/or the principal.

4.1.2.3 Timeliness of Deposits

We traced each receipt listed in the SABO ledger to the "Official Receipts" book and the Deposit Analysis books, both maintained by the school bookkeeper. We utilized this information to determine in which bank deposit the listed receipts were included, since all monies collected at the school on a given day are combined before they are placed in the sealed plastic depository bags. We then traced the total deposit to Bank of America deposit slips or the Dunbar Armored Car pickup book to confirm that the reported funds were delivered to the bank. In addition, we were able to determine whether funds were deposited in a timely fashion after they were received by the bookkeeper.

Out of the 104 bookkeeper receipts included in this analysis, the amount on one handwritten deposit ticket differed from that specified in the related Deposit Analysis document by \$300. We noted on the bank statement that there was a correction to the deposit in the amount of \$300. Since the Deposit Analysis document and the bank statement were in agreement, this appears to indicate that the handwritten deposit slip was prepared in error. When we inquired of Ms. Womble, she confirmed that she had made an error on the handwritten deposit slip (including a nine (9), rather than a six (6) in the hundred's spot).

Out of the 104 receipts included in this analysis, twelve (12) were deposited after having been held for more than 3 days. The Dunbar Armored Car service only picks up funds from Mays HS on Mondays, Wednesdays and Fridays. Of these 12 receipts, we observed that three (3) were still in the school safe. According to Ms. Womble, Dunbar will, on occasion, arrive at the school before her, which she stated was the reason these funds had not yet been picked up. Only Ms. Womble and Principal Fowler have access to the school safe and if they are not available when Dunbar arrives, the deposit is picked up on Dunbar's next trip to the school.

The following table identifies the twelve deposits and the number of days each was held by the bookkeeper.

Date	Number	Amount	Deposit Slip Date	Dunbar Pickup Date	In Safe	Deposit Turnover (In Days)
02/28/2014	4195	\$950.00	03/04/2014	03/08/2014		4
09/19/2014	4802	\$750.00	09/19/2014	09/24/2014		5
02/18/2015	5353	\$1,000.00	02/18/2015	02/23/2015		5
06/22/2015	6039	\$1,266.95	06/22/2015	06/28/2015		6
08/27/2015	6110	\$584.00	08/27/2015	09/02/2015		6
09/25/2015	6232	\$180.00	09/25/2015	09/30/2015		5
10/01/2015	6263	\$100.00	10/01/2015	10/05/2015		4
12/11/2015	6528	\$79.00	12/11/2015	12/16/2015		5
02/17/2016	6794	\$7,335.14	02/17/2016	02/22/2016		5
03/21/2016	6953	\$835.00	03/21/2016		3/24/2016	
03/22/2016	6962	\$100.00	03/22/2016		3/24/2016	
03/23/2016	6969	\$3.94	03/23/2016		3/24/2016	

4.2 Disbursements

As stated above in Section 1, Ms. McClain raised concerns in her complaints about the disbursement of Mays HS football funds and booster club funds. The following sections detail our findings regarding such disbursements.

4.2.1 Booster Club Funds

We did not perform an investigation of the booster club and its disbursements; however, we did observe certain booster club checks which were included in Ms. McClain's PSC complaints. We note that each of these booster club checks written to Ms. Lackey were endorsed with dual signatures, indicating two-fold approval.

Since we were not present when the checks were signed by each of the two booster club representatives, we cannot confirm or deny any alleged duress they may have felt. We only note that stewards of any funds, be they SAF or those of a booster club, should administer such funds in compliance with stated requirements and in the best interest of the organization.

4.2.2 Adherence to APS Procurement Policy

According to the APS Procurement Policy,

5. All purchases and contracts for goods and services, except those excluded in section 4 of this policy, shall be subject to the following competitive procedures:

1. *Purchases of any item or group of items with a value of \$2,001 to \$25,000 require at least four (4) quotes...*⁶

Based on our discussion with Mr. Morales, this procurement policy applies to not only purchases at the district level, but also purchases at the school level.

This policy was not understood by any of the personnel at Mays HS. In our interviews of Mr. Jarvis, Ms. Womble and Ms. Terrell, each respondent universally stated that they understood that the procurement policy was limited to purchases at the district level and as long as a vendor was approved by APS, and included in the APS system as such, the school and its programs could purchase from the vendor without a competitive bidding process. According to Ms. Womble and Ms. Terrell, there have been no competitive bids obtained at Mays HS for purchases during their respective tenures.⁷

Principal Fowler did not have an understanding of the policy either, stating that he placed full reliance on his bookkeeper, the Business Partner and APS' internal audit department to raise any issues that exist.⁸ We note that, in addition to Ms. Womble and Ms. Terrell's statements of understanding, APS' internal audit department did not include failure to use a competitive bidding process as a finding in their most recent audit of Mays HS.⁹

4.2.2.1 Purchases from 24-7 Team Sales

Allegations were raised by Ms. McClain relating to certain vendor purchases, including those for the acquisition of sports equipment and apparel. Our investigation revealed that there were six disbursements made to 24-7 Team Sales, totaling \$10,063.25, for sports apparel (for football players, managers and trainers). As stated above, there was no competitive bid process undertaken for these purchases, based on the school's misunderstanding of APS' procurement policy; however, we note 24-7 Team Sales is an approved vendor of APS.

We also determined that Principal Fowler's signature did not appear on one of these disbursement requests (for check #4731), but Principal Fowler did sign the check.

Check Number	Request Date	Payee	Reason	Amount	Approved	Approved by
4611	09/17/2014	24/7	Payment for football trainers apparel	\$ 2,215.00	Yes	Richard Fowler
4665	10/20/2014	24-7 Team Sales	Payment for football attire (partial)	\$ 4,000.00	Yes	Richard Fowler
4731	12/02/2014	24/7	Payment for items	\$ 2,000.00	No	
4815	03/04/2015	24-7 Team Sales	Payment for football items	\$ 1,118.25	Yes	Richard Fowler
4958	05/27/2015	24-7 Team Sales	T-shirts for football camps	\$ 230.00	Yes	Richard Fowler
5091	09/22/2015	24-7 Team Sales	Payment for trainer packages	\$ 500.00	Yes	Richard Fowler

⁶ Atlanta Public Schools, DJEA Purchasing Authority Board Policy, www.atlanta.k12.ga.us/page/250.

⁷ Interviews of Ms. Archelliam Womble and Ms. Tonya Terrell, Mays HS, March 24, 2016.

⁸ Interview of Mr. Richard Fowler, APS, dated March 25, 2016.

⁹ APS Office of Internal Audit, Summary of Findings, dated March 21, 2015.

4.2.2.2 Purchases from BSN Sports

Our investigation revealed that there were four disbursements made to BSN Sports totaling \$14,671.79 for sports equipment, shoes and apparel. As stated above, there was no competitive bid process undertaken, based on the school's misunderstanding of APS' procurement policy; however, we note BSN is an approved vendor of APS. We note that Principal Fowler approved each of the Disbursement Requests for these checks.

Check Number	Request Date	Payee	Reason	Amount	Approved	Approved by
5020	08/07/2015	BSN Sports	Payment for football supplies	\$ 3,239.50	Yes	Richard Fowler
5042	08/25/2015	BSN Sports	Payment for football gear	\$ 2,461.00	Yes	Richard Fowler
5056	09/08/2015	BSN Sports	Payment for football gear	\$ 229.97	Yes	Richard Fowler
5357	03/08/2016	BSN Sports	Payment for football items	\$ 8,741.32	Yes	Richard Fowler

4.2.2.3 Purchases from Dillard's Sporting Goods

Our investigation revealed that there was one disbursement made to Dillard's Sporting Goods for \$11,165 for sports equipment and apparel. As stated above, there was no competitive bid process undertaken, based on the school's misunderstanding of APS's procurement policy; however, we note Dillard's is an approved vendor of APS. We note that Principal Fowler approved the Disbursement Request for this check.

Check Number	Request Date	Payee	Reason	Amount	Approved	Approved by
4610	09/12/2014	Dillard's	Payment for football apparel	\$ 11,165.00	Yes	Richard Fowler

4.2.2.4 Purchases from Copeland's of New Orleans

Our investigation revealed that there were two disbursements made to Copeland's totaling \$4,800 for food for the annual football banquets. As stated above, there was no competitive bid process undertaken, based on the school's misunderstanding of APS' procurement policy; however, we note Copeland's is an approved vendor of APS. We note that Principal Fowler approved each of the Disbursement Requests for these checks.

Check Number	Request Date	Payee	Reason	Amount	Approved	Approved by
4880	04/23/2015	Copeland's of New Orleans	Payment for football luncheon	\$ 2,400.00	Yes	Richard Fowler
5312	02/17/2016	Copeland's of New Orleans	Payment for football banquet	\$ 2,400.00	Yes	Richard Fowler

4.2.2.5 Payment to Mr. Demarques Williams

Our investigation revealed that there was one disbursement made to Mr. Williams totaling \$2,100 for coaching services. As stated above, there was no competitive bid process undertaken, based on the school's misunderstanding of APS' procurement policy; however, we note Mr. Williams is an approved vendor of APS. We note that Principal Fowler approved the Disbursement Request for this check. We learned during our interviews that Mr. Williams prepared his invoice using an invoice template installed on Mr. Jarvis' school computer.

Check Number	Request Date	Payee	Reason	Amount	Approved	Approved by
4881	04/23/2015	Demarques Williams	Conditioning and agility training	\$2,100.00	Yes	Richard Fowler

4.2.2.6 Payments to Ms. Brenda Lackey

Our investigation revealed that there were 25 disbursements made to Ms. Lackey totaling \$24,057 primarily for catering for football games, tournaments and camps. Of these, there was one payment of \$175 for golf tournament gift bags (Check #4883), which was not for catering. As stated above, there was no competitive bid process undertaken, based on the school's misunderstanding of APS' procurement policy; however, we note Ms. Lackey is an approved vendor of APS. In addition, Mr. Morales confirmed that Ms. Lackey was issued a 1099 for her services by APS. Refer to Schedule 4 for details of payments to Ms. Lackey.

We also determined that the signature of Mr. Tyrone Smith (prior principal at Mays HS) did not appear on one of these disbursement requests (for check #4350), but Principal Smith did sign the check.

Invoices Issued in Advance

Invoices issued by Ms. Lackey were done so in advance of the meals to be provided. When we inquired of Ms. Lackey, Mr. Jarvis and Mr. Fowler as to the basis for this practice, each independently stated that it was to provide funds for the purchase of groceries since Ms. Lackey was an individual providing catering, rather than a restaurant with inventory on hand.

The largest of the Disbursement Requests (Check #4895) totaled \$5,700. This Disbursement Request, dated May 4, 2015, included seven attached invoices for catering for upcoming 7 on 7 tournaments. These tournaments were to take place between May 28, 2015 and June 24, 2015. According to Ms. Lackey, she submitted the invoices considerably early because she was told by Ms. Bates that the SABO system would be shut down and no checks could be cut for approximately one month. We confirmed with Mr. Morales that the SABO system does get shut down for a period of weeks, but this typically takes place during July, not May or June. In addition, we confirmed with Ms. Womble that there was another bookkeeper working during May 2015 when she was on a leave of absence.

It is unclear why Mays HS processed this volume of checks in advance; however, we note that the Disbursement Request was approved by Principal Fowler and each of the invoices stated, "Prepaid May 4, 2015." When we inquired regarding how Ms. Lackey prepared all of her invoices, she stated that she

knew what her menus would be, estimated the costs and used a template on Mr. Jarvis' school computer to generate a formal invoice for processing.

Pricing of Meals

During the interviews of Ms. Womble, Mr. Fowler, Ms. Lackey and Mr. Jarvis, we were informed that Ms. Lackey prepared meals for approximately 135 football players, coaches and trainers for each game. In addition, we were informed that Ms. Lackey prepared breakfasts, lunches and dinners for the participants in various 7 on 7 tournaments and camps. According to Ms. Lackey, she prepares large portions for the players and includes halftime snacks (granola bars, fruit and Powerades) in the cost she charges. Based on the amounts charged per participant, as listed on invoices, the price per meal ranged from \$3.08 to \$11.27, with an average price per meal of \$6.07.

According to Mr. Jarvis, while no formal competitive bid process was initiated, a local proprietor [name excluded for privacy] approached him about providing meals for the team. Based on the types of meals described (chicken, spaghetti, meatloaf with sides), Mr. Jarvis indicated he was quoted \$950 (or \$7.04 per meal) and that price would not include any granola bars, fruit or Powerade for halftime.

Both Ms. Lackey and Mr. Jarvis stated that on occasion, the funds paid to Ms. Lackey for these meals did not adequately cover the cost of the groceries. Both Ms. Lackey and Mr. Jarvis stated that they had, at times, personally chipped in to cover the cost of food.

Based on our review of two low-cost restaurant meal options, the amounts paid to Ms. Lackey for meals appear to be reasonable, assuming the food served is that which is reflected in the menu described on the invoices.¹⁰

Since we were not present at the time that each of the meals were purportedly served, we cannot confirm or deny that the football teams were fed or that they were fed the food included on the invoiced menus. We did however note, based on the invoices accompanying the SAF disbursements, that the dates of Ms. Lackey's meals did not coincide with those for which pizza or Copeland's food was purchased. In addition, at Ms. Lackey's interview, we observed numerous letters from students and parents which stated that Ms. Lackey did indeed prepare meals for the football team.

5 Summary

The analysis presented herein is based on the records that we were provided. It does not consider instances in which funds were collected but no receipt was provided, if any.

In total, Coach Jarvis recorded \$6,198 on football receipts that we were unable to trace directly to bookkeeper receipts with matching amounts and similar dates.

¹⁰ Subway to Go Meal Premium (includes sandwich, cookie, bag of chips) priced at \$8.50 per box without drinks or halftime snacks; Little Caesars' Pizza at \$5.00 per pizza would be \$2.50 per player (assuming four slices per child) without drinks or halftime snacks.

We were able to trace more football receipts to bookkeeper receipts when we matched these receipts based only on name and the amount collected (and ignored the date of the receipt). If we allow for small variances in amounts, funds collected by Coach Jarvis that remain unaccounted for total \$4,003.

Disbursements from the SAF funds for payments to sports equipment, apparel vendors, Mr. Williams and Ms. Lackey were supported by invoices and approved by the Principal of Mays HS.

We reserve the right to amend and/or supplement this analysis if additional evidence or records are provided.

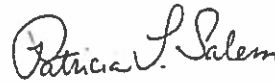
Please feel free to contact us should you have any questions concerning our investigation of the Mays HS football SAF and related findings.

Thank you for allowing us to work with you on this matter.

Sincerely,



Karen B. Fortune, CPA/CFF, CGMA, MAcc



Patricia T. Salem, CPA, CFE

Atlanta Public Schools
Mays High School
Football SAF

Football Receipts Traced to Bookkeeper Receipts

Football Receipt				Bookkeeper Receipt			
Number	Date	Amount	For	Date	Number	Amount	Variance
1496	02/11/2015	\$ 100	Dues	03/03/2015	5410	\$ 100	\$ -
1497	02/11/2015	\$ 100	Dues	03/03/2015	5401	\$ 100	\$ -
1498	03/03/2015	\$ 100	Dues	03/09/2015	5433	\$ 100	\$ -
1499	03/03/2015	\$ 100	Dues	04/02/2015	5515	\$ 100	\$ -
1500	04/27/2015	\$ 200	Golf tournament sponsor	05/05/2015	5762	\$ 200	\$ -
1501	05/05/2015	\$ 200	Golf tournament	05/05/2015	5763	\$ 200	\$ -
1503	05/05/2015	\$ 10	Golf tournament	05/05/2015	5765	\$ 10	\$ -
1504	05/05/2015	\$ 400	Dues	05/05/2015	5766	\$ 400	\$ -
1505	05/05/2015	\$ 125	Golf tournament	05/05/2015	5767	\$ 125	\$ -
1506	05/15/2015	\$ 125	Golf tournament	05/15/2015	5858	\$ 125	\$ -
1507	06/04/2015	\$ 300	Dues	06/04/2015	5995	\$ 300	\$ -
1508	06/04/2015	\$ 35	UGA Camp	06/04/2015	5996	\$ 35	\$ -
1509	06/04/2015	\$ 30	UGA Camp	06/04/2015	5997	\$ 30	\$ -
1510	06/04/2015	\$ 200	Dues	06/04/2015	5998	\$ 200	\$ -
1511	06/04/2015	\$ 50	Dues	06/04/2015	5999	\$ 50	\$ -
1512	06/04/2015	\$ 150	Dues	06/04/2015	6000	\$ 150	\$ -
1513	06/04/2015	\$ 200	Dues	06/04/2015	6001	\$ 200	\$ -
1514	06/03/2015	\$ 40	Dues	06/04/2015	6002	\$ 40	\$ -
1515	06/03/2015	\$ 20	Dues / fundraiser	06/04/2015	6003	\$ 20	\$ -
1516	06/03/2015	\$ 50	Dues	06/04/2015	6004	\$ 50	\$ -
1517	06/03/2015	\$ 200	Dues	06/04/2015	6005	\$ 200	\$ -
1518	06/04/2015	\$ 5	Dues	06/04/2015	6006	\$ 5	\$ -
1519	06/04/2015	\$ 150	Dues	06/04/2015	6007	\$ 150	\$ -
1520	06/04/2015	\$ 400	Dues	06/04/2015	6008	\$ 400	\$ -
1521	06/04/2015	\$ 35	Dues	06/04/2015	6009	\$ 35	\$ -
1522	06/04/2015	\$ 35	Dues	06/04/2015	6010	\$ 35	\$ -
1523	06/04/2015	\$ 35	Dues	06/04/2015	6011	\$ 35	\$ -
1524	06/04/2015	\$ 35	Dues	06/04/2015	6012	\$ 35	\$ -
1525	06/04/2015	\$ 35	Dues	06/04/2015	6013	\$ 35	\$ -
1526	06/04/2015	\$ 35	Dues	06/04/2015	6014	\$ 35	\$ -
1527	06/04/2015	\$ 25	Dues / fundraiser	06/04/2015	6015	\$ 25	\$ -
1528	06/04/2015	\$ 35	Dues	06/04/2015	6016	\$ 35	\$ -
1529	06/04/2015	\$ 35	Dues	06/04/2015	6017	\$ 35	\$ -
1530	06/04/2015	\$ 35	Dues	06/04/2015	6018	\$ 35	\$ -
1531	06/04/2015	\$ 35	Dues	06/04/2015	6019	\$ 35	\$ -
1532	06/04/2015	\$ 35	Dues	06/04/2015	6020	\$ 35	\$ -
1533	06/04/2015	\$ 35	Dues	06/04/2015	6021	\$ 35	\$ -
1534	06/04/2015	\$ 35	Dues	06/04/2015	6022	\$ 35	\$ -
1535	06/04/2015	\$ 35	Dues	06/04/2015	6023	\$ 35	\$ -
1536	06/04/2015	\$ 35	Dues	06/04/2015	6024	\$ 35	\$ -
1537	06/04/2015	\$ 35	Dues	06/04/2015	6025	\$ 35	\$ -
1538	06/04/2015	\$ 35	Dues	06/04/2015	6026	\$ 35	\$ -
1539	06/04/2015	\$ 40	Dues	06/04/2015	6027	\$ 40	\$ -
1540	06/24/2015	\$ 400	Dues	06/30/2015	6042	\$ 400	\$ -
1547	07/22/2015	\$ 55	Dues	07/22/2015	6045	\$ 55	\$ -
1551	07/22/2015	\$ 265	Dues	07/22/2015	6045	\$ 265	\$ -
1553	07/22/2015	\$ 355	Dues	07/22/2015	6045	\$ 355	\$ -

Atlanta Public Schools
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Football Receipts Traced to Bookkeeper Receipts

Football Receipt				Bookkeeper Receipt			Variance
Number	Date	Amount	For	Date	Number	Amount	
1560	07/22/2015	\$ 100	Dues	07/22/2015	6045	\$ 100	\$ -
1565	07/22/2015	\$ 200		07/22/2015	6045	\$ 200	\$ -
1627	02/18/2016	\$ 250	Football dues	03/21/2016	6953	\$ 250	\$ -
1628	02/24/2016	\$ 200	Dues	03/21/2016	6953	\$ 200	\$ -
1629	02/24/2016	\$ 100	Dues	03/21/2016	6953	\$ 100	\$ -
1630	02/29/2016	\$ 100	Dues	03/21/2016	6953	\$ 100	\$ -
1631	03/03/2016	\$ 100	Dues	03/21/2016	6953	\$ 100	\$ -
1632	03/09/2016	\$ 85	Dues	03/21/2016	6953	\$ 85	\$ -
1633	03/22/2016	\$ 100	Dues	03/22/2016	6962	\$ 100	\$ -
		<u>\$ 6,260</u>				<u>\$ 6,260</u>	<u>\$ -</u>

Atlanta Public Schools
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Number of Days Funds Held by Coach Jarvis

Football Receipt			Bookkeeper Receipt			Variance	Deposit Delay
Number	Date	Amount	Date	Number	Amount		
1496	02/11/2015	\$ 100	03/03/2015	5410	\$ 100	\$ -	20
1497	02/11/2015	\$ 100	03/03/2015	5401	\$ 100	\$ -	20
1498	03/03/2015	\$ 100	03/09/2015	5433	\$ 100	\$ -	6
1499	03/03/2015	\$ 100	04/02/2015	5515	\$ 100	\$ -	30
1500	04/27/2015	\$ 200	05/05/2015	5762	\$ 200	\$ -	8
1501	05/05/2015	\$ 200	05/05/2015	5763	\$ 200	\$ -	0
1502	05/05/2015	\$ 200	05/05/2015	5764	\$ 125	\$ 75	0
1503	05/05/2015	\$ 10	05/05/2015	5765	\$ 10	\$ -	0
1504	05/05/2015	\$ 400	05/05/2015	5766	\$ 400	\$ -	0
1505	05/05/2015	\$ 125	05/05/2015	5767	\$ 125	\$ -	0
1506	05/15/2015	\$ 125	05/15/2015	5858	\$ 125	\$ -	0
1507	06/04/2015	\$ 300	06/04/2015	5995	\$ 300	\$ -	0
1508	06/04/2015	\$ 35	06/04/2015	5996	\$ 35	\$ -	0
1509	06/04/2015	\$ 30	06/04/2015	5997	\$ 30	\$ -	0
1510	06/04/2015	\$ 200	06/04/2015	5998	\$ 200	\$ -	0
1511	06/04/2015	\$ 50	06/04/2015	5999	\$ 50	\$ -	0
1512	06/04/2015	\$ 150	06/04/2015	6000	\$ 150	\$ -	0
1513	06/04/2015	\$ 200	06/04/2015	6001	\$ 200	\$ -	0
1514	06/03/2015	\$ 40	06/04/2015	6002	\$ 40	\$ -	1
1515	06/03/2015	\$ 20	06/04/2015	6003	\$ 20	\$ -	1
1516	06/03/2015	\$ 50	06/04/2015	6004	\$ 50	\$ -	1
1517	06/03/2015	\$ 200	06/04/2015	6005	\$ 200	\$ -	1
1518	06/04/2015	\$ 5	06/04/2015	6006	\$ 5	\$ -	0
1519	06/04/2015	\$ 150	06/04/2015	6007	\$ 150	\$ -	0
1520	06/04/2015	\$ 400	06/04/2015	6008	\$ 400	\$ -	0
1521	06/04/2015	\$ 35	06/04/2015	6009	\$ 35	\$ -	0
1522	06/04/2015	\$ 35	06/04/2015	6010	\$ 35	\$ -	0
1523	06/04/2015	\$ 35	06/04/2015	6011	\$ 35	\$ -	0
1524	06/04/2015	\$ 35	06/04/2015	6012	\$ 35	\$ -	0
1525	06/04/2015	\$ 35	06/04/2015	6013	\$ 35	\$ -	0
1526	06/04/2015	\$ 35	06/04/2015	6014	\$ 35	\$ -	0
1527	06/04/2015	\$ 25	06/04/2015	6015	\$ 25	\$ -	0
1528	06/04/2015	\$ 35	06/04/2015	6016	\$ 35	\$ -	0
1529	06/04/2015	\$ 35	06/04/2015	6017	\$ 35	\$ -	0
1530	06/04/2015	\$ 35	06/04/2015	6018	\$ 35	\$ -	0
1531	06/04/2015	\$ 35	06/04/2015	6019	\$ 35	\$ -	0
1532	06/04/2015	\$ 35	06/04/2015	6020	\$ 35	\$ -	0
1533	06/04/2015	\$ 35	06/04/2015	6021	\$ 35	\$ -	0
1534	06/04/2015	\$ 35	06/04/2015	6022	\$ 35	\$ -	0
1535	06/04/2015	\$ 35	06/04/2015	6023	\$ 35	\$ -	0
1536	06/04/2015	\$ 35	06/04/2015	6024	\$ 35	\$ -	0
1537	06/04/2015	\$ 35	06/04/2015	6025	\$ 35	\$ -	0
1538	06/04/2015	\$ 35	06/04/2015	6026	\$ 35	\$ -	0
1539	06/04/2015	\$ 40	06/04/2015	6027	\$ 40	\$ -	0
1540	06/24/2015	\$ 400	06/30/2015	6042	\$ 400	\$ -	6
1541	06/24/2015	\$ 135	06/30/2015	6043	\$ 320	\$ (185)	6

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Number of Days Funds Held by Coach Jarvis

Football Receipt			Bookkeeper Receipt			Variance	Deposit Delay
Number	Date	Amount	Date	Number	Amount		
1542	06/24/2015	\$ 35	06/30/2015	6043	\$ -	\$ 35	6
1543	06/24/2015	\$ 35	06/30/2015	6043	\$ -	\$ 35	6
1544	06/29/2015	\$ 30	06/30/2015	6043	\$ -	\$ 30	1
1545	06/29/2015	\$ 35	06/30/2015	6043	\$ -	\$ 35	1
1546	06/29/2015	\$ 60	06/30/2015	6043	\$ -	\$ 60	1
1547	07/22/2015	\$ 55	07/22/2015	6045	\$ 55	\$ -	0
1551	07/22/2015	\$ 265	07/22/2015	6045	\$ 265	\$ -	0
1553	07/22/2015	\$ 355	07/22/2015	6045	\$ 355	\$ -	0
1560	07/22/2015	\$ 100	07/22/2015	6045	\$ 100	\$ -	0
1565	07/22/2015	\$ 200	07/22/2015	6045	\$ 200	\$ -	0
1570	07/22/2015	\$ 400	06/22/2015	6039	\$ 400	\$ -	-30
1604	07/23/2015	\$ 280	09/10/2015	6146	\$ 280	\$ -	49
1611	08/10/2015	\$ 150	09/25/2015	6232	\$ 150	\$ -	46
1613	08/10/2015	\$ 350	07/22/2015	6045	\$ 350	\$ -	-19
1622	08/10/2015	\$ 400	07/22/2015	6045	\$ 400	\$ -	-19
1624	08/11/2015	\$ 300	07/22/2015	6045	\$ 250	\$ 50	-20
1625	08/11/2015	\$ 205	07/22/2015	6045	\$ 240	\$ (35)	-20
1627	02/18/2016	\$ 250	03/21/2016	6953	\$ 250	\$ -	32
1628	02/24/2016	\$ 200	03/21/2016	6953	\$ 200	\$ -	26
1629	02/24/2016	\$ 100	03/21/2016	6953	\$ 100	\$ -	26
1630	02/29/2016	\$ 100	03/21/2016	6953	\$ 100	\$ -	21
1631	03/03/2016	\$ 100	03/21/2016	6953	\$ 100	\$ -	18
1632	03/09/2016	\$ 85	03/21/2016	6953	\$ 85	\$ -	12
1633	03/22/2016	\$ 100	03/22/2016	6962	\$ 100	\$ -	0
		<u>\$ 8,875</u>			<u>\$ 8,775</u>	<u>\$ 100</u>	

Atlanta Public Schools
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Football Receipts Dated After Bookkeeper Receipts

Football Receipt			Bookkeeper Receipt			Variance
Number	Date	Amount	Date	Number	Amount	
1570	07/22/2015	\$ 400	06/22/2015	6039	\$ 400	\$ -
1613	08/10/2015	\$ 350	07/22/2015	6045	\$ 350	\$ -
1622	08/10/2015	\$ 400	07/22/2015	6045	\$ 400	\$ -
1624	08/11/2015	\$ 300	07/22/2015	6045	\$ 250	\$ 50
1625	08/11/2015	\$ 205	07/22/2015	6045	\$ 240	\$ (35)
		<u>\$ 1,655</u>			<u>\$ 1,640</u>	<u>\$ 15</u>

Atlanta Public Schools
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Payments to Brenda Lackey

Check Number	Request Date	Reason	Amount
4350	11/21/2013	Payment for scrimmage pre-game	\$ 384.00
4612	09/18/2014	Payment for football pre game meal	\$ 1,521.00
4651	10/16/2014	Payment for pre-game meal / foreign exchange day	\$ 500.00
4670	10/29/2014	Payment for 10/31/14 pregame meal	\$ 600.00
4683	11/04/2014	Payment for football pre-game meal	\$ 600.00
4694	11/11/2014	Payment for pre-game/game snacks	\$ 206.00
4700	11/17/2014	Payment for pre-game meal	\$ 400.00
4712	11/21/2014	Payment for catering for pre-game meal	\$ 706.00
4717	12/02/2014	Payment football snacks and meal	\$ 500.00
4737	12/10/2014	Payment for football snacks	\$ 375.00
4795	02/18/2015	Payment for signing day meal	\$ 200.00
4825	03/10/2015	Payment for catering	\$ 250.00
4874	04/17/2015	Payment for golf tournament catering	\$ 810.00
4883	04/24/2015	Payment for gift bags for golf tournament	\$ 175.00
4895	05/04/2015	Catering deposit for Pregame meal for football 2015-16 season	\$ 5,700.00
5000	06/30/2015	Payment for football camp meals (breakfast, lunch, dinner)	\$ 3,600.00
5049	09/02/2015	Payment for pre-game meals	\$ 1,300.00
5102	09/29/2015	Payment for pre-game meal 10/2/15	\$ 750.00
5120	10/08/2015	Payment for JV pre-game meal	\$ 275.00
5123	10/14/2015	Payment for JV & Varsity football	\$ 850.00
5138	10/21/2015	Payment for pre-game meal	\$ 950.00
5149	10/26/2015	Payment for pre-game meal	\$ 950.00
5158	11/03/2015	Payment for pre-game meal	\$ 950.00
5174	11/10/2015	Payment for pre-game meal	\$ 950.00
5225	12/09/2015	Payment for coaches meeting	\$ 555.00
			<u>\$ 24,057.00</u>