

Special Report

**Workers' Compensation
Commission Transition Closeout**

**The Legislative Auditor and the Office of
the Insurance Commissioner Question the
Workers' Compensation Commission
Operating Fund Expenditures Following
the Passage of Senate Bill 1004 through
the Transition to Brickstreet Mutual**



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John Sylvia
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May 7, 2007

The Honorable Edwin J. Bowman
State Senate
129 West Circle Drive
Weirton, West Virginia 26062

The Honorable Jim Morgan
House of Delegates
Building 1, Room E-213
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0470

Dear Chairs:

Pursuant to the West Virginia Code, §4-2-5, we are transmitting a Special Report of the Workers' Compensation Commission Transition Closeout report, which will be presented to the Joint Committee on Government Operations and the Joint Committee on Government Organization on Monday, May 7, 2007. The issue covered herein is "The Legislative Auditor and the Office of the Insurance Commissioner Question the Workers' Compensation Commission Operating Fund Expenditures Following the Passage of Senate Bill 1004 through the Transition to Brickstreet Mutual."

We transmitted a draft copy of the report to the Office of the Insurance Commissioner on April 30, 2007. We received a response from Brickstreet on May 1, 2007 and a response from the Office of the Insurance Commissioner on May 4, 2007.

Let me know if you have any questions.

Sincerely,

Handwritten signature of John Sylvia in cursive script.
John Sylvia

JS/jda

Joint Committee on Government and Finance

Contents

Executive Summary	5
Review Objective, Scope and Methodology	9
Issue 1: The Legislative Auditor and the Office of the Insurance Commissioner Question the Workers’ Compensation Commission Operating Fund Expenditures Following the Passage of Senate Bill 1004 through the Transition to Brickstreet Mutual.....	11
List Of Tables	
Table 1: Transition Funds (3461 and 3462) Total Disbursements and Transfers Fiscal Years 2005-2006.....	12
Table 2: Operating and Transition Fund Expenses Fiscal Years 2005-2006.....	14
Table 3: Regular Invoice Hospitality Expenses by Vendor Operating Fund 3440 Fiscal Years 2005-2006.....	16
Table 4: Regular Invoice Hospitality Expenses by Vendor Transition Funds (3461 and 3462) Fiscal Years 2005-2006.....	18
Table 5: Purchase Card Hospitality Expenses Operating Fund 3440 Fiscal Years 2005-2006.....	20
Table 6: Selected Meals Fiscal Years 2005-2006.....	21
Table 7: Operating Fund 3440 and Transition Funds (3461 and 3462) Transactions Involving Hospitality Expense Occurrences Fiscal Years 2004-2006.....	23
Table 8: Selected Purchase Card Furniture-Related Expenses After Senate Bill 1004 Operating Fund 3440.....	26

List Of Appendices

Appendix A1: Food Expenses by Date.....31

Appendix A2: Food Expenses by Vendor.....35

Appendix A3: Itemized Food Expenses.....39

Appendix B1: Purchase Card Expenses by Date.....57

Appendix B2: Purchase Card Expenses by Vendor.....71

Appendix C: Calendar of Food Purchase Occasions.....81

Appendix D: Independant Audit Letter.....101

Appendix E: Transmittal Letter.....103

Appendix F: Insurance Commission Response.....105

Appendix G: Brickstreet Response.....107

Executive Summary

The Legislative Auditor and the Office of the Insurance Commissioner Question the Workers' Compensation Commission Operating Fund Expenditures Following the Passage of Senate Bill 1004 through the Transition to Brickstreet Mutual

On January 29, 2005 the Legislature passed Senate Bill 1004, which privatized workers' compensation by creating the new employers' mutual insurance company. The bill was effective from passage and was approved by the Governor on February 16, 2005. The new company, which would become Brickstreet Mutual, replaced the State's monopolistic Workers' Compensation Commission. On December 31, 2005, the former Workers' Compensation Commission terminated and Brickstreet Mutual became operational on January 1, 2006. For the new private entity's transition costs, the Legislature appropriated \$35 million from the Workers' Compensation Operating Fund (fund # 3440) to a newly created transition fund (fund # 3461).

Excessive Hospitality Expenditures Were Made by the Workers' Compensation Commission From the Workers' Compensation Main Operating Fund (3440).

During a preliminary review of operating and transition fund expenditures before and after the passage of SB 1004, the Legislative Auditor noted high charges for hospitality expenses. The Legislative Auditor does not specifically question the transition fund (3461 and 3462) expenses. These moneys were appropriated by the Legislature for a general purpose. Further, most of the expenses under question are attributed to the operating fund (3440).

However, the Legislative Auditor questions the necessity of hospitality spending during fiscal year 2005 and 2006. Hospitality charges can be viewed in two ways: as benefitting Workers' Compensation business, which benefitted the state; or as being linked to the transition process, which benefitted a private company (future Brickstreet).

In cases where expensive meals at exclusive eateries were purchased, the Legislative Auditor questions whether the expense was appropriate even for the transition funds. **While the West Virginia Code clearly gives the transition fund usage great latitude, the Legislative Auditor questions if the Legislature had envisioned the purchase of expensive meals using tax dollars. While these transactions may be appropriate for the private sector, the Legislative Auditor questions whether they are appropriate for state government.**

Possible Tax Implications of Meals Due to Their Frequency

A review of the records indicates numerous instances of meal charges in and near Charleston, WV, which was the headquarters for the

Workers' Compensation Commission (and therefore the tax home for its employees). Accordingly, the Commission should have been tracking these meal charges for Workers' Compensation Commission employees to determine whether they had the responsibility to include the value of the meals in the employees' gross income for federal and state tax purposes. Due to the frequency and the cumulative amount of these types of reimbursements and the lack of documentation establishing that the expenses should be nontaxable income to the employees, the Legislative Auditor recommends that the Office of the Insurance Commissioner should review the expenditures to determine whether amended W2's or 1099's should be issued to former Workers' Compensation Commission employees.

To the Legislative Auditor, it appears that the Workers' Compensation Commission accumulated material assets at a cost to the state (operating fund) but with future benefit to the new employers' mutual insurance company (Brickstreet).

The Legislative Auditor Questions the Purchase of Over \$44,000 in Furniture-Related Services and Merchandise From the Main Operating Fund

During the purchase card review of hospitality and miscellaneous expenses, the Legislative Auditor noticed frequent charges to providers of office furniture and furniture related service providers. These charges were not part of the hospitality and miscellaneous purchase review, rather extraneous to it. Therefore, the Legislative Auditor expanded the review scope pertaining to furniture-related purchases utilizing the purchase card. **To the Legislative Auditor, it appears that the Workers' Compensation Commission accumulated material assets at a cost to the state (operating fund) but with future benefit to the new employers' mutual insurance company (Brickstreet).** This type of expense should have only utilized the transition funds, although this still may not have been the intent of the Legislature.

The Office of the Insurance Commissioner provided the Legislative Auditor with the results of the independent audit that it had conducted on the operating fund accounts.

The Legislative Auditor Receives Independent Audit Information from the Offices of the Office of the Insurance Commissioner Regarding the Use of State Funds for the Benefit of the New Employers' Mutual Insurance Company

In April of 2007, staff of the Legislative Auditor's Office met with the Office of the Insurance Commissioner regarding the operating (3440) and transition funds (3461 and 3462). The Office of the Insurance Commissioner provided the Legislative Auditor with the results of the independent audit that it had conducted on the operating fund accounts. The Office of the Insurance Commissioner informed the Legislative Auditor that audit findings had been forwarded to Brickstreet on March 16, 2007 (See correspondence in Appendix D). **The independent audit found more than \$3.3 million in questionable expenses from the operating fund during the transition period.**

The independent audit found more than \$3.3 million in questionable expenses from the operating fund during the transition period.

Recommendations

1. *The Legislative Auditor recommends that the Office of the Insurance Commissioner ensure that Brickstreet cooperate with the Office of the Insurance Commissioner in the matter of settling up the expenses being questioned by the Office of the Insurance Commissioner.*
2. *The Legislative Auditor recommends that Brickstreet reimburse the state for any amount highlighted by this report, which was not included in the Office of the Insurance Commissioner's independent audit.*
3. *The Legislative Auditor recommends that the Office of the Insurance Commissioner report back to the Legislature or the Legislative Auditor on the status of Brickstreet's justification of all expenses.*
4. *The Legislative Auditor recommends that the Office of the Insurance Commissioner review meal expenditures to determine whether amended W2's or 1099's should be issued to former Workers' Compensation Commission employees.*

Review Objective, Scope and Methodology

This Special Report on the Workers' Compensation Commission Transition Closeout is authorized by §4-2-5 of the West Virginia Code, as amended.

Objective

The objective of this performance audit was to review the use of funds by the Workers' Compensation Commission during its transition to a private company.

Scope

The scope of this review includes transactions from June 2004 (FY 2004) through December 2005 (FY 2006). Minimal transactions from FY 2004 were included due to the fact that a June 2004 transaction was processed during July 2004. The transaction review ended in December 2005 (FY 2006) since this was the last month that the Workers' Compensation Commission was a state agency.

Methodology

The Legislative Auditor reviewed regular invoices (I-Docs) and purchase card transaction information for Workers' Compensation Commission Operating Fund (3440) and Transition Funds (3461 and 3461) from June 2004 through December 2006 (FY's 2004-2006). By isolating certain object codes for both regular and purchase card invoicing, the Legislative Auditor was able to determine charges for hospitality and furniture-related purchases. In addition to analyzing the two data sets (I-Doc transactions and software reporting for purchase card transactions), the Legislative Auditor relied on the West Virginia Code, Internal Revenue Service Rules and Regulations, and various information provided by the Office of the Insurance Commissioner. Every aspect of this review was in compliance with the Generally Accepted Government Audit Standards (GAGAS).

The Legislative Auditor and the Office of the Insurance Commissioner Question the Workers' Compensation Commission Operating Fund Expenditures Following the Passage of Senate Bill 1004 through the Transition to Brickstreet Mutual

Background

On January 29, 2005 the Legislature passed Senate Bill 1004, which privatized workers' compensation by creating the new employers' mutual insurance company. The bill was effective from passage and was approved by the Governor on February 16, 2005. The new company, which would become Brickstreet Mutual, replaced the State's monopolistic Workers' Compensation Commission. On December 31, 2005, the former Workers' Compensation Commission terminated and Brickstreet Mutual became operational on January 1, 2006.

For the new private entity's transition costs, the Legislature appropriated \$35 million from the Workers' Compensation Operating Fund (fund # 3440) to a newly created transition fund (fund # 3461). According to §23-2C-2(i) of the code:

[The] "Mutualization Transition Fund" shall be a fund over which the State Treasurer is custodian. Moneys transferred or otherwise payable to the Mutualization Transition Fund shall be deposited in the State Treasury to the credit of the Mutualization Transition Fund. Disbursements shall be made from the Mutualization Transition Fund upon requisitions signed by the executive director, and, upon termination of the commission, the Office of the Insurance Commissioner, and shall be reasonably related to the legal, operational, consultative and human resource-related expenses associated with the establishment of the company and the transferring of personnel from the commission to the company. [emphasis added]

This transfer to the transition fund (3461) occurred on March 1, 2005. From that date until June 30, 2005, an amount of \$768,639 was expended. The balance remaining – \$34,231,361 – at the end of fiscal year 2005 was transferred to a second transition fund (3462). This balance was expended over fiscal year 2006. Table 1 shows quarterly activity for both transition funds (3461 and 3462).

Table 1
Transition Funds (3461 and 3462)
Total Disbursements and Transfers
Fiscal Years 2005 – 2006*

	Quarter	Disbursement	Transfers	Total
2005	July 1, 2004 – Sep- tember 2004	\$0.00	\$0.00	\$0.00
	October 1, 2004 – December 31, 2004	\$0.00	\$0.00	\$0.00
	January 1, 2005 – March 31, 2005	\$14,757.30	\$3,479.00	\$18,236.30
	April 1, 2005 – June 30, 2005	\$750,402.77	\$0.00	\$750,402.77
	Total	\$765,160.07	\$3,479.00	\$768,639.07
2006	July 1, 2005 – Sep- tember 2005	\$2,939,544.17	\$6,240.00	\$2,945,784.17
	October 1, 2005 – December 31, 2005	\$12,614,440.89	\$11,910,694.39	\$24,525,135.28
	January 1, 2006 – March 31, 2006	\$2,162,788.84	\$0.00	\$2,162,788.84
	April 1, 2006 – June 30, 2006	\$2,562,952.64	\$2,034,700.00	\$4,597,652.64
	Total	\$20,279,726.54	\$13,951,634.39	\$34,231,360.93
	Grand Total	\$35,000,000.00		

**Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period.*

Source: Department of Administration's Finance Division

The primary operating fund (3440) remained intact for use by the Workers' Compensation Commission until its termination as a state agency on December 31, 2005. **During the last several months of transition, multiple transfers from the Workers' Compensation Operating Fund (3440) to the Office of the Insurance Commissioner occurred.** The transfers were designed to provide the Office of the Insurance Commissioner with funds to address any residual effects of the transition, such as its assumption of liability for claims made prior to July 1, 2005. Ultimately, the transfers would ensure that a certain amount of money remained with the State. The transfers made from the Workers' Compensation Operating Fund were as follows:

- July 2005 – \$844,908 to the Office of the Insurance Commissioner Administration Fund (7152)
- November 2005 – \$844,908 to the Office of the Insurance Commissioner Administration Fund (7152)
- January 2006 – \$1,250,000 to the Office of the Insurance Commissioner Self-Insured Guaranty Risk Pool Fund (7164)
- January 2006 – \$650,000,000 to the Office of the Insurance Commissioner to pay Claims Prior to June 30, 2005 Fund (7162)
- January 2006 – \$5,000,000 to the Office of the Insurance Commissioner Uninsured Employers Fund (7163)
- February 2006 – \$10,032,786 to the Office of the Insurance Commissioner to pay Claims Prior to June 30, 2005 Fund (7162).

Effective January 1, 2006, by gubernatorial proclamation, the employers' mutual insurance company (or Brickstreet Mutual) received a cash sum of \$400 million from the State. This amount satisfied the following:

- January 1, 2006 – \$200,000,000 to the new employers' mutual insurance company (3463) for liabilities being assumed
- January 1, 2006 – \$200,000,000 to the new employers' mutual insurance company (3463) in the form of a surplus note, which must be paid back to the State.

Excessive Hospitality Expenditures Were Made by the Workers' Compensation Commission From the Workers' Compensation Main Operating Fund (3440).

During a preliminary review of operating and transition fund expenditures before and after the passage of SB 1004, the Legislative Auditor noted high charges for hospitality expenses. The Legislative Auditor attempted to review all hospitality and miscellaneous expenses made from the operating fund (3440) and the transition funds (3461, 3462). Hospitality and Miscellaneous expenditures are outlined below in Table 2.

Table 2 Operating and Transition Fund Expenses Fiscal Years 2005-2006*			
	Operating Fund 3440	Transition Fund 3461	Transition Fund 3462
	Hospitality 042	Hospitality 042	Hospitality 042
FY 2005	\$105,760 (76%)	\$7,055 (100%)	\$0 (0%)
FY 2006	\$34,023 (24%)	\$0 (0%)	\$11,265 (100%)
Total	\$139,783 (100%)	\$7,055 (100%)	\$11,265 (100%)
<i>*Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period.</i>			
<i>Source: West Virginia State Legislature's Budget Division</i>			

As can be seen by the table, hospitality expenses for the transition funds (3461 and 3462) are relatively minimal as compared to the hospitality charges for the operating fund (3440). **In total \$158,103 was spent, from both funds, on hospitality.** In general, the Legislative Auditor does not question the transition fund expenses. As discussed above, the Legislature granted a general and broad use for these funds, per §23-2C-2(I). However, expenditures that were made from the operating fund may be considered inappropriate if the purpose of the expenditure was to support the transition effort. As the table shows, hospitality expenditures made from the operating fund were relatively large. The time period that these expenditures were made includes the time between the passage of SB 1004 and the termination of the Workers' Compensation Commission.

To examine specific hospitality (042) and miscellaneous (051) expenditures made during fiscal years 2005 and 2006, the Legislative Auditor requested all hospitality (042) and miscellaneous (051) expenditures made from the operating fund (3440) and the two transition funds (3461 and 3462) from the State Auditor's Office. The Legislative Auditor received more than 350 regular invoices, which included monthly state purchase card invoices. Hospitality and miscellaneous expenses were extracted from the regular invoices. **Therefore, from the regular invoices, the Legislative Auditor totaled each of those two object codes and excluded any others.** For the purchase card invoices, the Legislative Auditor reviewed software reports on all purchase card activity. Purchase card transactions only affected the operational fund (3440), not the transition funds (3461 and 3462). With the software report, the Legislative Auditor was able to extract hospitality (042), miscellaneous (051), and possible furniture-related expenses (058 and 061).

The Legislative Auditor Questions the Use of the Workers' Compensation Main Operating Fund

As already stated, the Legislative Auditor does not specifically question the transition fund (3461 and 3462) expenses. These moneys were appropriated by the Legislature for a general purpose. Further, most of the expenses under question are attributed to the operating fund (3440).

However, the Legislative Auditor questions the necessity of hospitality spending during fiscal years 2005 and 2006. Hospitality charges can be viewed in two ways: as benefitting Workers' Compensation business, which benefitted the State; or as being linked to the transition process, which benefitted a private company (future Brickstreet). Examples of meetings with hospitality charges that possibly benefitted the State are:

- Board of Managers Meetings
- Professional staff training for subjects unrelated to the transition

Examples of hospitality for reasons benefitting the private company:

- Training of staff for the transition
- Meals with prospective employees

Meals were sometimes purchased after the passage of SB 1004 for officials discussing the implications of the transition. Also, it is apparent that staff in general were included in training sessions and meetings at the Charleston Civic Center. Records indicate that refreshments and/or meals were provided on these occasions. **Expenses were paid through both the main operating fund (3440) and the transition funds (3461 and 3462).** The Legislative Auditor questions the necessity to provide any meals (non-travel) at the expense of the operating fund. Tables 3, 4, and 5 organize both regular invoice and purchase card invoices by vendor. An exhaustive account of these transactions can be found in Appendices A and B.

Table 3
Regular Invoice Hospitality Expenses by Vendor
Operating Fund 3440
Fiscal Years 2005-2006*

Vendor	Prior to SB 1004		After SB 1004		Average	Total
	Cost	Occurrences	Cost	Occurrences		
Allie's American Grill	\$0.00	0	\$62.99	1	\$62.99	\$62.99
Applebee's	\$102.08	3	\$39.66	1	\$35.44	\$141.74
Bavarian Inn	\$0.00	0	\$298.94	1	\$298.94	\$298.94
Bennigan's	\$33.74	1	\$0.00	0	\$33.74	\$33.74
Charleston Civic Center	\$30,319.82	40	\$35,706.62	28	\$970.98	\$66,026.44
Charleston Marriott	\$1,416.40	1	\$806.50	2	\$740.97	\$2,222.90
Chesapeake Bagel Co.	\$0.00	0	\$11.00	1	\$11.00	\$11.00
Chesterfield House	\$1,760.00	2	\$0.00	0	\$880.00	\$1,760.00
Embassy Suites	\$5,348.60	6	\$2,590.02	2	\$992.33	\$7,938.62
Exxon	\$1.37	1	\$0.00	0	\$1.37	\$1.37
Gratzi	\$44.00	1	\$28.00	1	\$36.00	\$72.00
Heavenly Ham	\$2,349.53	12	\$1,327.05	6	\$204.25	\$3,676.58
Holiday Inn	\$7.37	1	\$0.00	0	\$7.37	\$7.37
Holiday Inn Martinsburg	\$1,269.59	3	\$0.00	0	\$423.20	\$1,269.59
John Skidmore Development	\$358.54	1	\$0.00	0	\$358.54	\$358.54
Kawawha Parks and Recreation	\$1,020.00	1	\$0.00	0	\$1,020.00	\$1,020.00
Kroger	\$26.51	1	\$8.43	1	\$17.47	\$34.94

Mona's Family Kitchen and Catering	\$0.00	0	\$7,200.00	1	\$7,200.00	\$7,200.00
Mountaineer Race-track	\$483.33	1	\$0.00	0	\$483.33	\$483.33
Not Provided**	\$0.00	0	\$234.47	2	\$117.24	\$234.47
O'Charley's	\$0.00	0	\$36.15	1	\$36.15	\$36.15
Papa John's	\$0.00	0	\$49.30	1	\$49.30	\$49.30
Pennzmart	\$1.58	1	\$0.00	0	\$1.58	\$1.58
Pizza Hut	\$22.51	1	\$0.00	0	\$22.51	\$22.51
Ramada Inn	\$1,138.70	2	\$0.00	0	\$569.35	\$1,138.70
Ramada Plaza Hotel	\$598.32	1	\$0.00	0	\$598.32	\$598.32
Red Fox Inn	\$125.79	1	\$0.00	0	\$125.79	\$125.79
Shoney's	\$155.89	1	\$0.00	0	\$155.89	\$155.89
Sub Shop Downtown	\$0.00	0	\$132.69	1	\$132.69	\$132.69
Tamarack	\$1,838.37	2	\$401.31	1	\$746.56	\$2,239.68
Tarragon Room	\$0.00	0	\$261.32	1	\$261.32	\$261.32
Tidewater	\$40.60	1	\$0.00	0	\$40.60	\$40.60
Walmart	\$0.00	0	\$126.91	2	\$63.46	\$126.91
Wellington's	\$346.20	2	\$0.00	0	\$173.10	\$346.20
Total	\$48,808.84	87	\$49,321.36	54	\$695.96	\$98,130.20

*Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period. Due to invoice delay, this may include minimal data from June 2004.

**Name of vendor was not provided.

***Civic Center expenses include Board of Managers meetings, which may have been appropriate expenses. Civic Center expenses were also incurred for Workers' Compensation University (training) where expenses were recouped by non-state attendees. Charges were typically for refreshments, such as coffee and cookies.

Source: Legislative Auditor's analysis of regular invoices hospitality object code (042) transactions. Transactions were isolated and sorted from FY 04 (June 2004 only) through FY 06 (ending in December 2005).

Hospitality expenses for the Charleston Civic Center that are listed in Tables 3 and 4 are inclusive of Board of Managers meetings and Workers's Compensation University. Charges for hospitality provided for the Board of Managers meetings may have been appropriate, given the nature of the meeting and the openness to the general public. With regard to the Workers' Compensation University, Brickstreet has stated that most of the charges (approximately \$50,000) were recouped through attendance fees paid by stakeholders. As part of the general recommendations of this report, the Legislative Auditor finds that the Insurance Commission should determine whether, in fact, the charges were appropriate and if expenses were recouped.

Table 4
Regular Invoice Hospitality Expenses by Vendor
Transition Funds (3461 and 3462)
Fiscal Years 2005-2006*

Vendor	Total Spent	Occurrences	Average Disbursement
Aladdin Restaurant	\$20.95	1	\$20.95
Allie's American Grill	\$75.93	1	\$75.93
Applebee's	\$600.66	15	\$40.04
Blossom Deli	\$96.00	1	\$96.00
Bob Evans	\$55.57	2	\$27.79
Charleston Civic Center	\$5,825.83	8	\$728.23
Chesapeake Bagel Co.	\$20.53	1	\$20.53
Comfort Inn Martinsburg	\$174.05	1	\$174.05
Days Inn	\$75.00	1	\$75.00
Embassy Suites	\$3,458.97	5	\$691.79
Fifth Quarter	\$240.44	3	\$80.15
Gratzi	\$406.14	4	\$101.54
Heavenly Ham	\$2,413.70	17	\$141.98
Holiday Inn	\$169.94	1	\$169.94
Laury's	\$154.00	1	\$154.00
Lone Star	\$48.21	1	\$48.21
Murad's	\$44.84	1	\$44.84
Marriott	\$471.90	1	\$471.90
Oglebay	\$397.80	1	\$397.80
Pizza Hut	\$42.38	1	\$42.38
Radisson Hotel	\$1,519.44	2	\$759.72
Ramada Inn	\$354.30	1	\$354.30

Schlotky's Deli	\$41.47	1	\$41.47
Soho	\$254.67	4	\$63.67
Tamarack	\$341.61	1	\$341.61
Tarragon Room	\$368.71	1	\$368.71
Texas Steakhouse	\$108.00	1	\$108.00
Tidewater	\$495.41	8	\$61.93
WV Chamber of Commerce	\$60.00	1	\$60.00
Total	\$18,336.45	87	\$210.76

**Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Though spanning parts of two fiscal years, transition funds 3461 and 3462 only existed during the transition. Therefore the scope of data provided does not exceed the transition period.*

Source: Legislative Auditor's analysis of regular invoices hospitality object code (042) transactions. Due to the limited time period of the transition, these expenses would have fallen between March 2005 and December 2005.

Due to the fact that the transition funds were created by SB 1004, it was not necessary to delineate between transactions occurring before and after the passage of the bill (as done so in Table 3). In essence, all 3461 and 3462 transactions occurred only during the transition period.

Table 5
Purchase Card Hospitality Expenses
Operating Fund 3440*
Fiscal Years 2005-2006**

Vendor	Prior to SB 1004		After SB 1004		Average	Total
	Cost	Occurrences	Cost	Occurrences		
Bigley Avenue Food-land	\$66.88	1	N/A	N/A	\$66.88	\$66.88
Chesapeake Bagel Company	\$374.00	3	\$52.44	1	\$106.61	\$426.44
Corey Brothers Inc.	\$995.00	1	N/A	N/A	\$995.00	\$995.00
Embassy Suites	\$1,040.10	1	N/A	N/A	\$1,040.10	\$1,040.10
Heavenly Ham	\$456.04	4	\$52.66	1	\$101.74	\$508.70
Joey's	\$1,022.29	14	\$1,109.11	7	\$101.50	\$2,131.40
Kanawha City Food-land	\$1,487.67	13	\$2,309.97	30	\$88.32	\$3,797.64
Kroger	\$1,061.17	5	\$110.87	5	\$117.20	\$1,172.04
Lee's Studio East, Inc.	\$1,389.30	12	\$2,047.51	17	\$118.51	\$3,436.81
Muriale's Restaurant	\$36.21	1	\$38.76	1	\$37.49	\$74.97
Papa John's	N/A	N/A	\$626.60	11	\$56.96	\$626.60
Perdue Grocery	N/A	N/A	\$66.36	1	\$66.36	\$66.36
Pizza Hut	N/A	N/A	\$60.86	1	\$60.86	\$60.86
Relish Catering	\$134.00	1	\$5,558.88	18	\$299.63	\$5,692.88
Topspot Country Cookin'	\$314.65	1	N/A	N/A	\$314.65	\$314.65
Trivilian's Pharmacy	\$94.49	1	N/A	N/A	\$94.49	\$94.49
Wal-Mart	\$1,892.34	12	\$1,791.24	14	\$141.68	\$3,683.58
Wellington's	\$1,830.80	2	\$6,358.64	25	\$303.31	\$8,189.44
Total	\$12,194.84	72	\$20,183.90	132	\$158.72	\$32,378.84

*Purchase card transactions only affected the operating fund.

**Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period. Due to invoice delay, this may include minimal data from June 2004.

Source: Legislative Auditor's analysis of purchase card reports. Hospitality object code (042) transactions were isolated and sorted from FY 04 (June 2004 only) through FY 06 (ending in December 2005).

Specific examples of more expensive meals are listed in Table 6.

Table 6 Selected Meals Fiscal Years 2005-2006*					
Restaurant	Date	Menu Items and Price		Fund	Purpose
Laury's	3/21/05	4 Dinners Gratuity Total	\$127.99 \$26.01 \$154.00	3461	Business meeting regarding privatization
Red Fox Inn	9/16/04	3 Dinners Gratuity Total	\$145.79 \$30.00 \$175.79	3440	Conference at Snowshoe
Tarragon Room	3/31/05	6 Dinners Tax Gratuity Total	\$310.40 \$18.61 \$40.00 \$368.71	3461	Meeting with consultants regarding privatization
Tidewater	3/9/05	1 Dinner Gratuity Total	\$22.47 \$4.00 \$26.47	3461	Business dinner meeting
Tidewater	4/11/05	6 Dinners 6.0% Tax Gratuity Total	\$145.85 \$8.75 \$30.00 \$184.66	3461	Dinner meeting with potential employee as a result of privatization
Wellington's	1/20/05	60 Entree Buffets Service Charge Total	\$1,737.00 \$347.00 \$2,084.40	3440	Blue Ribbon IME Panel Meeting and Training
<p><i>*Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period. Due to invoice delay, this may include minimal data from June 2004.</i></p>					
<p><i>Source: Legislative Auditor's analysis of purchase card reports. Hospitality object code (042) transactions were isolated and sorted from FY 04 (June 2004 only) through FY 06 (ending in December 2005).</i></p>					

An itemized listing of all regular-invoiced food purchases may be found in Appendix A. This listing does not include purchases made with purchase cards because the level of detail reported on the purchase card report did not allow the same analysis.

Table 7 provides a count of hospitality occasions for fiscal years 2004 (June only) through 2006 (to December only). This considers hospitality occasions utilizing both the operating fund (3440) and the transition funds (3461 and 3463). The time period between the passage of Senate Bill 1004 and the termination of the Workers' Compensation Commission is highlighted. A month-by-month account, reflecting multiple hospitality occasions on a single day, can be found in Appendix C.

**Table 7
Operating Fund 3440 and Transition Funds (3461 and 3462)
Transactions Involving Hospitality Expense Occurrences
Fiscal Years 2004-2006***

	FY 2004		FY 2005		FY 2006	
	By Regular Invoice	By P-Card	By Regular Invoice	By P-Card	By Regular Invoice	By P-Card
July	N/A	N/A	11	3	14	24
August	N/A	N/A	4	8	25	16
September	N/A	N/A	22	18	17	16
October	N/A	N/A	11	15	11	3
November	N/A	N/A	9	10	6	22
December	N/A	N/A	10	7	2	6
January	N/A	N/A	6	11	N/A	N/A
February	N/A	N/A	11	3	N/A	N/A
March	N/A	N/A	13	14	N/A	N/A
April	N/A	N/A	12	6	N/A	N/A
May	N/A	N/A	11	11	N/A	N/A
June	15	2	18	9	N/A	N/A
Totals	15	2	138	115	75	87
Grand Total	432 Hospitality Occurrences					
<p><i>*Fiscal year 2005 began July 1, 2004, approximately seven months prior to the passage of SB 1004. Fiscal year 2006 ended June 30, 2006, six months after the termination of the Workers' Compensation Commission. Therefore the scope of data provided exceeds the transition period.</i></p> <p><i>**Shaded months indicate period between the passage of Senate Bill 1004 and the termination of the Workers' Compensation Commission.</i></p> <p><i>***Months listed as "N/A" fall outside of the scope of the audit.</i></p>						
<p><i>Source: Legislative Auditor's analysis of regular and purchase card invoices.</i></p>						

In cases where expensive meals at exclusive eateries were purchased, the Legislative Auditor questions whether the expense was appropriate even for the transition funds. **While the West Virginia Code clearly gives the transition fund usage great latitude, the Legislative Auditor questions if the Legislature had envisioned the purchase of expensive meals using tax dollars. While these transactions may be appropriate for the private sector, the Legislative Auditor questions whether they are appropriate for state government.**

Possible Tax Implications of Meals Due to Their Frequency

A review of the records indicates numerous instances of meal charges in and near Charleston, WV, which was the headquarters for the Workers' Compensation Commission (and therefore the tax home for its employees). Accordingly, the Commission should have been tracking these meal charges for Workers' Compensation Commission employees to determine whether they had the responsibility to include the value of the meals in the employees' gross income for federal and state tax purposes.

Meals provided to employees at the employees' tax home, are generally considered to be included in the employees' gross income unless:

1. The meals can be excluded because they were furnished on the business premises of the employer and for the convenience of the employer; or
2. The expenses for the meals are deductible under 26 CF 1.274-2, as entertainment meals.

Due to the frequency and the cumulative amount of these types of reimbursements and the lack of documentation establishing that the expenses should be non-taxable income to the employees, the Legislative Auditor recommends that the Office of the Insurance Commissioner review the expenditures to determine whether amended W2's or 1099's should be issued to former Workers' Compensation Commission employees.

The Legislative Auditor Questions the Purchase of Over \$44,000 in Furniture-Related Services and Merchandise From the Main Operating Fund

During the purchase card review of hospitality and miscellaneous expenses, the Legislative Auditor noticed frequent charges to providers of office furniture and furniture related service providers. These charges were not part of the hospitality and miscellaneous purchase review, rather extraneous to it. Therefore, the Legislative Auditor expanded the review scope pertaining to furniture-related purchases utilizing the purchase card. It is anecdotally known that the offices where the former Workers' Compensation Commission was located (Brickstreet) were upgraded to private-sector standards.

Since the purchases were made using the purchase card, specific data about each transaction is limited (i.e. item purchased). The Legislative Auditor finds that the purchases appear to be an attempt to increase assets transferred to Brickstreet in anticipation of the privatization. The use of the transition funds for purchasing office equipment could possibly be considered as an appropriate expenditure pursuant to §23-2C-2(i). However, the charges were made using purchase cards tied to the main operating fund (3440) from a period approximately six months prior to the passage of SB 1004 until the final transition.

In consideration of the possibility that these new assets could have remained with the State, the Legislative Auditor inquired with the Office of the Insurance Commissioner. The Office of the Insurance Commissioner confirmed that former Workers' Compensation employees (new Office of the Insurance Commissioner employees) were allowed to bring their assigned computers, printers, and assigned office furniture with them to the Office of the Insurance Commissioner. **However, the Office of the Insurance Commissioner is unaware of any new furniture that would have been purchased for employees that were leaving the Workers' Compensation Commission for the Office of the Insurance Commissioner. To the Legislative Auditor, it appears that the Workers' Compensation Commission accumulated material assets at a cost to the State (operating fund) but with future benefit to the new employers' mutual insurance company (Brickstreet).** This type of expense should have only utilized the transition funds, although this still may not have been the intent of the Legislature. From a review of individual purchase card transactions, detailed by software reporting, it is evident that some upgrade-type furniture items were purchased. Table 8 summarizes furniture-related purchases. A complete listing of furniture obtained by purchase card can be found in Appendix B.

Table 8			
Selected Purchase Card Furniture-Related Expenses* After Senate Bill 1004			
Operating Fund 3440**			
Vendor			
	Cost	Occurrences	Average
Capitol Business Interior	\$27,477.62	38	\$723.10
HomeGoods	\$15.98	1	\$15.98
HON Industries	\$11,411.95	10	\$1141.20
Nature's Furniture	\$976.00	1	\$976.00
Pugh Furniture	\$1,196.00	1	\$1,196.00
The Bombay Company	\$60.00	1	\$60.00
Well's Home Furnishings	\$3,050.00	3	\$1,016.67
Totals	\$44,187.55	55	\$803.41
<p><i>*The Legislative Auditor omitted charges occurring under the 058 and 061 object code if they were unrelated to furniture and furniture-related services (i.e. communications).</i></p> <p><i>**Purchase card transactions only affected the operating fund.</i></p> <p><i>***Certain transactions were not included due to their appearance as ergonomics-related purchases. This could apply to additional transactions found in the table.</i></p> <p><i>Source: Legislative Auditor's analysis of purchase card reports from FY 04 (June 2004 only) through FY 06 (ending in December 2005). Vendors were selected based on typical product of sale. In some cases, detail reporting positively identified a furniture item(s).</i></p>			

The review of the purchase card transactions involving furniture and furniture-related items is limited. Additional furniture-related items and services could have been purchased with the main operating fund through regular invoicing. The Legislative Auditor recommends that the Office of the Insurance Commissioner request Brickstreet Mutual to reimburse the State for any furniture purchases that may have benefitted Brickstreet Mutual and that should have been purchased with transition funds instead.

The Legislative Auditor Receives Independent Audit Information From the Offices of the Office of the Insurance Commissioner Regarding the Use of State Funds for the Benefit of the New Employers' Mutual Insurance Company

Preceding and during the transition from the Workers' Compensation Commission to the new employers' mutual insurance company, the executive director of the latter had independent authority to make expenditures pursuant to West Virginia Code. However, state government organization requires the Office of the Insurance Commissioner to be the ultimate custodian of the operating fund account. Further, as described in the background portion of this report, the Office of the Insurance Commissioner received multiple fund transfers from the operating fund (3440) preceding and following the finality of the transition. The Office of the Insurance Commissioner also received all Workers' Compensation Commission claims occurring prior to June 30, 2005. One final substantial relationship is that the Office of the Insurance Commissioner has the fiduciary responsibility to insure appropriate repayment of the \$200 million surplus note. For these reasons, the Office of the Insurance Commissioner has a stake in the matter and therefore initiated a review of transition expenses.

In April of 2007, staff of the Legislative Auditor's Office met with the Office of the Insurance Commissioner regarding the operating (3440) and transition funds (3461 and 3462). The Office of the Insurance Commissioner provided the Legislative Auditor with the results of the independent audit that it had conducted on the operating fund accounts. The Office of the Insurance Commissioner informed the Legislative Auditor that the audit findings had been forwarded to Brickstreet on March 16, 2007 (see correspondence in Appendix D). **The independent audit found more than \$3.3 million in questionable expenses from the operating fund during the transition period.** An example of a disputed charge was the purchase of a \$555,763 computer system for the new company. According to FIMS documentation, this purchase was initially made with the transition fund. However, on December 30, 2005, an expense-to-expense transfer charged the same amount to the operating fund. The comment for the expense-to-expense transfer reads: "TO MOVE EMC CORP EXPEND FROM TRANSITION FUND TO THE REGULAR FUND." The Office of the Insurance Commissioner finds that there would be no benefit to the State for this purchase and has asked for reimbursement.

While independent audit total amounts exceed the scope of the Legislative Auditor's review, it includes many of the same questioned hospitality expenses in aggregate form. (In some cases, the Legislative Auditor questioned expenses that were exclusive of the independent audit.) This is due to the independent audit's minimum threshold methodology. The Legislative Auditor did not use a minimum threshold methodology when determining a total charge to a vendor. The results of the independent

audit were forwarded to the new employers' mutual insurance company for justification. The Office of the Insurance Commissioner is requesting that any non-justified expense be reimbursed by the new employers' mutual insurance company to the State. Repayment options could include increasing the amount owed on the surplus note or disbursement of cash payment. To date, the Legislative Auditor is unaware of any response on the part of the private entity to the Office of the Insurance Commissioner. However, the Legislative Auditor recommends that the Office of the Insurance Commissioner ensure that Brickstreet cooperate in the matter of settling up the expenses being questioned by the Office of the Insurance Commissioner. Further, the Legislative Auditor recommends that Brickstreet reimburse the state for any amount highlighted by this report, which was not included in the Office of the Insurance Commissioner's independent audit. Finally, the Legislative Auditor recommends that the Office of the Insurance Commissioner report back to the Legislature or the Legislative Auditor on the status of Brickstreet's justification of all expenses.

Conclusion

There is a clear advantage to maximizing use of the Workers' Compensation Commission's main operating fund (3440) moneys rather than transition funds. The entire balance of the transition fund appropriation (\$35 million) was available for any transition use *reasonably related to the legal, operational, consultative and human resource-related expenses associated with the establishment of the company and the transferring of personnel from the commission to the company* (§23-2C-2(i)). Whether intentional or not, transition officials operating on behalf of the future company could have derived private benefit from maximizing expenditures made from the main operating fund (3440) up to the time of the termination of the state agency.

Recommendations

1. *The Legislative Auditor recommends that the Office of the Insurance Commissioner ensure that Brickstreet cooperate with the Office of the Insurance Commissioner in the matter of settling up the expenses being questioned by the Office of the Insurance Commissioner.*

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2. *The Legislative Auditor recommends that Brickstreet reimburse the State for any amount highlighted by this report, which was not included in the Office of the Insurance Commissioner's independent audit.*
 3. *The Legislative Auditor recommends that the Office of the Insurance Commissioner report back to the Legislature or the Legislative Auditor on the status of Brickstreet's justification of all expenses.*
 4. *The Legislative Auditor recommends that the Office of the Insurance Commissioner review meal expenditures to determine whether amended W2's or 1099's should be issued to former Workers' Compensation Commission employees.*

Appendix A1: Food Expenses by Date

Regular Invoice - By Date

Control	Date of Service	Vendor	Fund	DBJ 42	Reason
74	6/3/2004	Civic Center	3440		\$ 72.47 Bom Meet
81	6/8/2004	Civic Center	3440		\$ 87.11 WCC Bom Meet
171	6/9/2004	Wellingtons of Scarlets Oaks	3440		\$ 156.15 Safety & Loss Planning Conference
172	6/9/2004	Wellingtons of Scarlets Oaks	3440		\$ 189.95 Planning Conference Safety & Loss
84	6/10/2004	Civic Center	3440		\$ 93.40 WCC Board of MGRS MTG
89	6/15/2004	Chesfield House Inc	3440		\$ 220.00 Training Conference for Office of Inspector General Fraud & Abuse and Support Staff
166	6/15/2004	Civic Center	3440		\$ 63.11 Board of MGRS MTG
44	6/16/2004	Casto Lloyd	3440		\$ 32.88 IEB Interview
27	6/17/2004	Civic Center	3440		\$ 389.73 Senior Leadership
200	6/24/2004	Burton Gregory	3440		\$ 26.00 WCC Job Interview
16	6/28/2004	Civic Center	3440		\$ 195.76 Meeting for information systems
165	7/8/2004	Civic Center	3440		\$ 56.77 Board of MGRS MTG
36	7/14/2004	Civic Center	3440		\$ 66.58 Meeting Board of MGRS
72	7/20/2004	Civic Center	3440		\$ 3,245.11 Training/Kick-Off 1 yr anniversary meeting
116	7/22/2004	Civic Center	3440		\$ 66.58 Board of MGRS MTG
107	7/26/2004	Heavenly Ham	3440		\$ 142.90 MTG
95	7/29/2004	Heavenly Ham	3440		\$ 65.55 Office of General Counsel
79	8/6/2004	Heavenly Ham	3440		\$ 49.75 Box Lunches for Human Resources
167	8/10/2004	Civic Center	3440		\$ 80.57 Board of MGRS MTG
89	8/12/2004	Civic Center	3440		\$ 121.77 WCC Bom Meet
87	8/31/2004	Civic Center	3440		\$ 50.82 WCC Bom Meet
176	9/9/2004	Holiday Inn Martinsburg	3440		\$ 80.33 Board of MGRS MTG
177	9/9/2004	Holiday Inn Martinsburg	3440		\$ 631.11 Training Session
122	9/13/2004	Divjak T Lynn	3440		\$ 2.45 IEB Refreshments
257	9/14/2004	Ramada Inn	3440		\$ 936.33 Training session for safety and loss control personnel
22	9/16/2004	Civic Center	3440		\$ 88.00 Board of Managers Meeting
146	9/16/2004	Heavenly Ham	3440		\$ 77.39 Board of Managers Meeting
92	9/17/2004	Civic Center	3440		\$ 112.18 IFCAP meeting
113	9/17/2004	Heavenly Ham	3440		\$ 65.59 WCC Board of MGRS MTG
21	9/21/2004	Civic Center	3440		\$ 916.75 Employee Recognition Week 2004
235	9/22/2004	Embassy Suites	3440		\$ 127.15 Committee Meeting
121	9/23/2004	Heavenly Ham	3440		\$ 932.10 WCC University Breakfast mtg
125	9/23/2004	Tamarack	3440		\$ 283.38 Work-Out Session Employee Leasing
188	9/24/2004	Baker Jerry W	3440		\$ 1,184.33 Training for Safety & Loss Personnel
136	9/28/2004	Bowers Nancy	3440		\$ 7.37 Employee Recognition Week Lunch
164	9/28/2004	Ramada Plaza Hotel	3440		\$ 483.33 Training Session conducted by Safety & Loss Personnel for Employer Community
6	10/7/2004	Civic Center	3440		\$ 598.32 Workshop for Attorneys, Legal Assistant and 3rd Party Admin
80	10/14/2004	Civic Center	3440		\$ 106.59 Board of Managers Meeting
237	10/16/2004	Embassy Suites	3440		\$ 85.33 WCC Board of MGRS MTG
112	10/18/2004	Heavenly Ham	3440		\$ 1,702.10 workshops for executive mgmt
91	10/19/2004	Civic Center	3440		\$ 100.00 Board of MGRS MTG
57	10/19/2004	Heavenly Ham	3440		\$ 62.71 WCC Board of MGRS MTG
124	10/26/2004	Civic Center	3440		\$ 217.48 Safety & Loss Employee Appreciation
29	10/28/2004	Tamarack	3440		\$ 259.72 Board of Managers Meeting
131	11/8/2004	Embassy Suites	3440		\$ 653.74 Workshop for Attorneys, Legal Assistant and 3rd Party Admin
77	11/9/2004	Civic Center	3440		\$ 482.35 Office of Judges fall workshop for atlys, legal assis, TPA's
78	11/10/2004	Civic Center	3440		\$ 630.00 Update Stakeholders on WCC on Classification Issues
168	11/12/2004	Civic Center	3440		\$ 76.10 Board of MGRS MTG
151	11/15/2004	Civic Center	3440		\$ 79.98 Public MTGS & Board of MGRS 11/10/04
21	11/16/2004	Civic Center	3440		\$ 443.37 Board of MGRS MTG
8	11/19/2004	Civic Center	3440		\$ 117.16 Board of Managers Meeting
56	11/29/2004	Heavenly Ham	3440		\$ 113.59 Board of Managers Meeting
63	12/1/2004	John Skidmore Dev htc	3440		\$ 156.75 P-0# 05SA065
97	12/7/2004	Civic Center	3440		\$ 356.34 Workshop for Attorneys, Legal Assistant and 3rd Party Admin
			3440		\$ 155.39 Meal Reimbursement AL Training Flatwood
			3440		\$ 82.95 WCC Board of MGRS MTG

Regular Invoice - By Date

93/12/29/2004	Civic Center	3440	\$ 77.99	Board of MGRS MTG
75/12/10/2004	Civic Center	3440	\$ 74.61	Board of MGRS MTG
5/12/14/2004	Civic Center	3440	\$ 105.45	Board of Managers Meeting
144/12/14/2004	Heavenly Ham	3440	\$ 103.34	HCAP meeting
169/12/15/2004	Civic Center	3440	\$ 1,911.4	Employee of the Year Ceremony
211/12/16/2004	Burton Gregory	3440	\$ 44.40	Mtg with Palmer & Cay Assoc
207/12/28/2004	Burton Gregory	3440	\$ 40.60	WCC Privatization
210/1/4/2005	Burton Gregory	3440	\$ 144.00	Mtg with Exec Dir. General Counsel
18/1/11/2005	Heavenly Ham	3440	\$ 103.35	Mtg w/ MGT to discuss issues of WCC Privatization
98/1/12/2005	Civic Center	3440	\$ 85.83	Board of MGRS MTG
95/1/13/2005	Civic Center	3440	\$ 79.87	Board of MGRS MTG
71/1/20/2005	Embassy Suites	3440	\$ 2,084.40	Blue ribbon IME panel meeting and training
110/1/24/2005	Heavenly Ham	3440	\$ 97.40	IEB Members & Staff
33/2/1/2005	Civic Center	3461	\$ 858.39	Meeting to explain SB 1004
34/2/2/2005	Civic Center	3461	\$ 2,016.16	Meet with mgt team and key staff to discuss SB 1004 and strategies
149/2/12/2005	Sub Shop Downtown	3440	\$ 132.69	IS&C Employees
139/2/15/2005	Heavenly Ham	3440	\$ 81.30	Board of MGRS MTG
26/2/16/2005	Civic Center	3440	\$ 149.85	Board of Managers Meeting
216/2/18/2005	Lynch Phillip	3440	\$ 36.15	Lunch meeting with TPA Frank Gates Teel and Burgess
191/2/23/2005	Evans Betty	3440	\$ 49.30	Mtg after hours to discuss the PFO File
130/2/25/2005	Embassy Suites	3461	\$ 574.30	Business MTG w/DOOP
203/2/28/2005	Burton Gregory	3440	\$ 32.50	Abordia Lunch
208/3/2/2005	Burton Gregory	3461	\$ 42.75	WCC Privatization
59/3/9/2005	Boothe Fred	3461	\$ 29.53	Meeting with First Health
214/3/9/2005	Burton Gregory	3461	\$ 56.00	Issues Related to SB1004
178/3/9/2005	Lynch Phillip	3461	\$ 26.17	MTG w/First Health
196/3/9/2005	Shimer R Phillip	3461	\$ 25.85	MTG w/First Health
199/3/14/2005	Burton Gregory	3461	\$ 21.30	WCC, PSI Med, SB1004 and Privatization
4/3/15/2005	Civic Center	3440	\$ 107.38	Board of Managers Meeting
104/3/21/2005	Burton Gregory	3461	\$ 154.00	Business MTG re. Privatization
105/3/28/2005	Burton Gregory	3461	\$ 160.00	Working Dinner to discuss RFP issues relating to SB#1004 and Privatization
182/3/30/2005	Lynch Phillip	3461	\$ 50.19	Interview Lunch
198/3/31/2005	Shimer R Phillip	3461	\$ 368.71	Consultants regarding Privatization
127/3/31/2005	Teel Lea	3461	\$ 48.21	Privatization Meeting
183/4/1/2005	Lynch Phillip	3461	\$ 69.30	Consultants regarding Privatization
9/4/5/2005	Civic Center	3440	\$ 101.83	Board of Managers Meeting
47/4/11/2005	Casto Lloyd	3461	\$ 184.36	Business Dinner w/Brad Kraege
18/4/12/2005	Civic Center	3440	\$ 125.43	Board of Managers Meeting
32/4/13/2005	Civic Center	3461	\$ 1,240.37	Discussion relating to SB1004 and privatization issues
14/4/19/2005	Civic Center	3440	\$ 88.24	Board of Managers Meeting
141/4/19/2005	Heavenly Ham	3461	\$ 99.15	MTG for Provisional Board SB 1004
142/4/19/2005	Heavenly Ham	3461	\$ 89.15	Privatization Meeting
129/4/20/2005	Teel Lea	3461	\$ 65.35	Business Luncheon
62/4/21/2005	Boothe Fred	3440	\$ 272.32	To Discuss Deloitte Projects
31/4/29/2005	Civic Center	3461	\$ 699.81	Statutory accounting training for SB 1004
154/5/4/2005	Obroka Thomas J Jr	3440	\$ 39.86	Business Luncheon
205/5/6/2005	Burton Gregory	3461	\$ 38.00	Privatization New WV Employers Mutual Ins co
3/5/17/2005	Civic Center	3440	\$ 107.89	Board of Managers Meeting
184/5/18/2005	Lynch Phillip	3461	\$ 68.36	Deloitte Consulting Privatization
19/5/19/2005	Civic Center	3440	\$ 125.35	Board of Managers Meeting
148/5/19/2005	Heavenly Ham	3461	\$ 136.34	Provisional Board of the WV Employers Mutual Ins. Co Privatization
12/5/24/2005	Civic Center	3440	\$ 97.39	Board of Managers Meeting
213/6/1/2005	Burton Gregory	3461	\$ 99.00	Meeting w/ J Conroy of Conning
23/6/7/2005	Civic Center	3440	\$ 134.17	Board of Managers Meeting
25/6/8/2005	Civic Center	3440	\$ 135.86	Board of Managers Meeting
10/6/9/2005	Civic Center	3440	\$ 100.36	Board of Managers Meeting
173/6/10/2005	Welkie Phil	3462	\$ 20.32	Interview Deepesh Randert
41/6/15/2005	Obroka Thomas J Jr	3462	\$ 115.00	Various Business Lunches w/Exec Dir Staff & Clients to discuss Privatization Issues
179/6/16/2005	Lynch Phillip	3462	\$ 38.83	Privatization Meeting with Employment Candidate
174/6/17/2005	Welkie Phil	3462	\$ 56.30	Deloitte & Tech Staff Lunch after CAS Analysis Completion

Regular Invoice - By Date

60/16/23/2005	Boothe Fred	3462	\$ 20.33	Breakfast with Deloitte & Staff Rotary Club Membership to Meet Business & Employers for Marketing of Mutual
7/16/23/2005	Civic Center	3440	\$ 103.34	Board of Managers Meeting
101/16/27/2005	Burton Gregory	3462	\$ 122.00	Working Luncheon MTG b 2/10 Individuals relating to SB#1004 and Privatization Issues
481/6/27/2005	Distinctive Gourmet	3462	\$ 535.30	Meeting Seminar
209/16/28/2005	Burton Gregory	3462	\$ 43.00	Lunch w/Exec Director
135/16/28/2005	Embassy Suites	3462	\$ 1,162.38	Business MTG
150/7/11/2005	Heavenly Ham	3462	\$ 201.35	Business Training for Mutual
43/7/13/2005	Wessels Andrew	3462	\$ 110.00	WCC Hostd Luncheon for Employee Annual Mtg
117/7/15/2005	Heavenly Ham	3462	\$ 173.88	Lawson Training General Ledger & Accts Payable
88/7/19/2005	Civic Center	3440	\$ 138.54	Rental Board of MGRS MTG
120/7/19/2005	Heavenly Ham	3462	\$ 260.88	Policy Admin System Demo Mutual
30/7/21/2005	Civic Center	3440	\$ 719.83	HCAP meeting
182/7/22/2005	Obroka Thomas J Jr	3462	\$ 27.07	Exec Staff Luncheon discussing Privatization
204/7/25/2005	Burton Gregory	3462	\$ 36.00	WCC Privatization
281/7/25/2005	Civic Center	3462	\$ 535.30	Employer stakeholders for WCC were given update or SB 1004
202/7/26/2005	Burton Gregory	3462	\$ 135.78	Lawson Training, Fixed Asset Training
115/7/26/2005	Heavenly Ham	3462	\$ 121.38	CAS Design Analysis
147/7/26/2005	Heavenly Ham	3462	\$ 43.11	Deloitte Consulting Privatization
180/7/28/2005	Lynch Phillip	3462	\$ 98.50	Working Lunch/CAS Design Analysis
111/8/3/2005	Heavenly Ham	3440	\$ 27.08	MTGS EXEC OFC misc items
194/8/4/2005	Bradford Deborah	3440	\$ 8.13	Misc Supplies for Business Breakfasts & Luncheons
58/8/4/2005	George Diana	3440	\$ 73.33	Training Lawson Systems for AP
137/8/4/2005	Heavenly Ham	3462	\$ 179.38	PAS Lunch
143/8/4/2005	Heavenly Ham	3462	\$ 40.30	Lunch with Senators relating to Privatization
206/8/5/2005	Burton Gregory	3462	\$ 500.00	WCC Privatization
212/8/8/2005	Burton Gregory	3440	\$ 182.37	Board of MGRS MTG
90/8/9/2005	Civic Center	3462	\$ 115.30	CAS Letters Mission Critical
155/8/12/2005	Heavenly Ham	3462	\$ 44.34	Friedlander Agency
181/8/12/2005	Lynch Phillip	3462	\$ 397.30	WCCU's for Independent Ins. Agents
195/8/15/2005	Ogleby Park	3440	\$ 103.34	Board of MGRS MTG
86/8/16/2005	Civic Center	3462	\$ 169.34	WVWCC Training-Index hs. Agents
157/8/16/2005	Holiday Inn Parkersburg	3462	\$ 110.74	MTG w/ WV Coal Association, Deloitte Consultants Privatization
145/8/19/2005	Heavenly Ham	3462	\$ 75.00	Training Session Educating WV Independent Ins Agents
163/8/22/2005	Davis Inn	3462	\$ 197.38	PAS Training Working Luncheon
153/8/22/2005	Heavenly Ham	3462	\$ 96.30	Dinner MTG's w/Comm to discuss Privatization Issues- Jane Cline, Bill Kenny and Burton
99/8/23/2005	Burton Gregory	3462	\$ 787.39	Agent Training
132/8/23/2005	Embassy Suites	3462	\$ 87.00	Medata Project Lunch
140/8/23/2005	Heavenly Ham	3462	\$ 332.38	WCC Agents Training
161/8/24/2005	Radisson Hotel	3462	\$ 341.31	Insurance agent training
233/8/25/2005	Tamarack	3462	\$ 354.30	Training sessions for independent agents
255/8/25/2005	Ramada Inn	3462	\$ 174.35	Meeting Room & Food WCC Inc Agents Training
40/9/1/2005	Comfert Inn	3440	\$ 99.33	Employee Recognition Week Paper Goods
159/9/1/2005	Curry Donna	3440	\$ 28.30	WVWCC Interview
201/9/1/2005	Burton Gregory	3440	\$ 62.30	Business Luncheon
128/9/7/2005	Teel Lisa	3440	\$ 88.33	Board of MGRS MTG
82/9/8/2005	Civic Center	3440	\$ 93.37	Business Lunch Interview & MTG
46/9/12/2005	Casto Lloyd	3462	\$ 108.30	Dinner w/Deloitte Rep to discuss Privatization Issues
100/9/13/2005	Burton Gregory	3462	\$ 934.30	Working meeting w/ Deloitte consultant Charles Ryar, and Key mgt staff to discuss project mgt issues
236/9/13/2005	Embassy Suites	3440	\$ 201.37	Meet & Review Scope of Work for a Proposal with McDonald Consulting Group
61/9/14/2005	Boothe Fred	3462	\$ 211.30	General Ledger Process & Parameters MTG
119/9/14/2005	Heavenly Ham	3440	\$ 92.30	Board of MGRS MTG
83/9/15/2005	Civic Center	3462	\$ 94.14	Business Luncheon w/Delitte Reps and Exec Personnel
40/9/15/2005	Obroka Thomas J Jr	3440	\$ 925.50	PSRW Event
151/9/16/2005	Heavenly Ham	3440	\$ 7,200.00	Employee Recognition Week Food for 800
85/9/20/2005	Momas Family Kitchen & Catering	3440	\$ 95.34	Board of MGRS MTG
114/9/20/2005	Civic Center	3462	\$ 130.38	Provisional Board Meeting for APPT Members and Ker MGT Staff
50/9/20/2005	Heavenly Ham	3462	\$ 23.38	Business Lunch with Randy Neville, Agent
284/9/21/2005	Stark Tamela	3440	\$ 202.37	Office of Judges annual meeting
185/9/21/2005	Ramada Inn	3462	\$ 75.33	NCCI & Deloitte Privatization

Regular Invoice - By Date

42 10/6/2005	PlecyAgo Jennifer	3462	\$ 41.17	Mtg w/Employers from CFRB
133 10/7/2005	Embassy Suites	3440	\$ 989.40	Office of Judges Fall 2005 Workshops
11 10/13/2005	Civic Center	3440	\$ 100.16	Board of Managers Meeting
123 10/13/2005	Tamarack	3440	\$ 401.11	Office of Judges
37 10/17/2005	Civic Center	3440	\$ 2,020.54	Employee benefits fair
108 10/18/2005	Heavenly Ham	3440	\$ 77.24	Policy and Procedures Process Workshop
67 10/19/2005	Marriot Inn	3440	\$ 775.30	10/20/05 OOU Fall 2005 Workshops
94 10/20/2005	Civic Center	3440	\$ 78.96	Bom Meet
45 10/25/2005	Casto Lloyd	3462	\$ 42.37	Luncheon Mtg Regarding Insurance Adjuster Training
109 11/9/2005	Heavenly Ham	3440	\$ 47.11	Conference Luncheon with Deloitte Consulting
17 11/10/2005	Civic Center	3440	\$ 96.30	Working Lunch Discussing Portal for Brkstreet
13 11/16/2005	Shimei R Philip	3462	\$ 123.76	Board of Managers Meeting
20 11/18/2005	Civic Center	3440	\$ 58.16	Deloitte Rep to Discuss Policy Strategy/Dealing w/Agents
192 11/28/2005	Marriot Town Center	3440	\$ 451.11	Customer Service Training
138 12/6/2005	Heavenly Ham	3440	\$ 126.14	Board of Managers Meeting
239 12/8/2005	Bavarian Inn	3462	\$ 33.30	Room Charge Tamasuk
162 1/7/05	WV Chamber of Commerce	3440	\$ 79.78	Working Time with TCS
134 5/1/05	Embassy Suites	3440	\$ 299.34	Board of Review holding a hearing
234 6/14/05 through 6/15/05	Professional Indep Its Agents	3440	\$ 60.30	Legislative Briefing Meal
187 6/15/04, 6/16/04	Kanaawha Co Parks & Rec	3440	\$ 30,010.31	WCC University meeting
158 6/29, 6/30/04	Chesterfield House Inc	3440	\$ 1,600.32	BD of MGRS
49 7/14/04 and 7/22/04	Townsend David	3440	\$ 1,020.30	Mtgs with independent agents Deloitte and PIIA
103 8/2/05, 8/1/05	Burton Gregory	3462	\$ 82.76	Refreshments. Lunch for Staff 071404 & 072204
102 9/16/04, 9/5/04, 7/13/04	Burton Gregory	3440	\$ 151.38	Business Dinner & Business Lunch w/Provisional Board
38 9/8/04 and 9/9/04	Civic Center	3440	\$ 125.79	Break at the Continuing Education Conference @ Shrwshoe
160 9/8/04, 9/22/04	Marriot Inn	3440	\$ 20,948.22	WCC University meeting
			\$ 1,416.10	Vocational Rehabilitation
			\$ 116,466.35	

Appendix A2: Food Expenses by Vendor

Regular Invoice - By Vendor

Control Date of Service	Vendor	Fund	OBJ 42	Reason
188 9/24/2004	Baker Perry W	3440		\$ 7.37 Employee Recognition Week Lunch
259 12/8/2005	Bavarian Inn	3440		\$ 288.94 Board of Review holding a hearing
59 3/9/2005	Boothie Fred	3461		\$ 29.53 Meeting with First Health
62 4/21/2005	Boothie Fred	3440		\$ 272.32 To Discuss Deloitte Projects
60 6/23/2005	Boothie Fred	3462		\$ 201.53 Breakfast with Deloitte & Staff Rotary Club Membership to Meet Business & Employers for Marketing of Mutual
61 9/14/2005	Boothie Fred	3440		\$ 201.97 Meet & Review Scope of Work for a Proposal with McDonald Consulting Group
175 9/24/2004	Bowers Nancy	3440		\$ 7.37 Employee Recognition Week Lunch
194 8/4/2005	Bretford Deborah	3440		\$ 27.08 MTGS EXEC OFC misc items
200 6/24/2004	Burton Gregory	3440		\$ 26.00 WCC Job Interview
211 12/16/2004	Burton Gregory	3440		\$ 44.00 Mtg with Palmer & Coy Assoc
207 12/29/2004	Burton Gregory	3440		\$ 40.60 WCC Privatization
210 1/4/2005	Burton Gregory	3440		\$ 44.00 Mtg with Exec Dir, General Counsel
203 2/28/2005	Burton Gregory	3440		\$ 32.50 Acordia Lunch
208 3/2/2005	Burton Gregory	3440		\$ 42.75 WCC Privatization
214 3/9/2005	Burton Gregory	3461		\$ 56.00 Issues Related to SB1004
199 3/14/2005	Burton Gregory	3461		\$ 21.30 WCC, PSI Med, SB1004 and Privatization
104 3/21/2005	Burton Gregory	3461		\$ 154.00 Business MTG re: Privatization
105 3/28/2005	Burton Gregory	3461		\$ 160.00 Working Dinner to discuss RFP Issues relating to SB#1004 and Privatization
205 5/5/2005	Burton Gregory	3461		\$ 38.00 Privatization New WV Employers Mutual Ins co
213 6/1/2005	Burton Gregory	3461		\$ 89.00 Meeting w/ J Corron of Conning
101 6/27/2005	Burton Gregory	3462		\$ 122.00 Working Luncheon MTG to 2/10 Individuals relating to SB#1004 and Privatization Issues
209 6/28/2005	Burton Gregory	3462		\$ 43.00 Lunch w/Exec Director
204 7/25/2005	Burton Gregory	3462		\$ 36.00 WCC Privatization
202 7/26/2005	Burton Gregory	3462		\$ 30.00 WCC Privatization
206 8/5/2005	Burton Gregory	3462		\$ 40.00 Lunch with Senators relating to Privatization
212 8/6/2005	Burton Gregory	3462		\$ 50.00 WCC Privatization
99 8/23/2005	Burton Gregory	3462		\$ 96.00 Dinner MTG w/Comm to discuss Privatization Issues- Jane Cline, Bill Kenny and Burton
201 9/6/2005	Burton Gregory	3440		\$ 28.00 WVWCC Interview
100 9/13/2005	Burton Gregory	3462		\$ 108.00 Dinner w/Deloitte Rep to discuss Privatization Issues
103 8/2/05, 8/7/05	Burton Gregory	3462		\$ 151.38 Business Dinner & Business Lunch w/Provisional Board
102 9/16/04, 9/5/04, 7/13/04	Burton Gregory	3440		\$ 125.79 Speak at the Continuing Education Conference @ Snowshoe
44 6/16/2004	Casto Lloyd	3440		\$ 32.08 IEB Interview
47 4/11/2005	Casto Lloyd	3461		\$ 184.68 Business Dinner w/Brad Krasop
46 9/12/2005	Casto Lloyd	3462		\$ 93.07 Business Lunch Interview & MTG
45 10/25/2005	Casto Lloyd	3462		\$ 42.57 Luncheon Mtg Regarding Insurance Adjuster Training
69 6/15/2004	Chestenfield House Inc	3440		\$ 220.00 Training Conference for Office of Inspector General Fraud & Abuse and Support Staff
158 6/29, 6/30/04	Chestenfield House Inc	3440		\$ 1,540.00 Workout Session
74 6/3/2004	Civic Center	3440		\$ 72.47 Bom Meet
81 6/9/2004	Civic Center	3440		\$ 87.11 WCC Bom Meet
84 6/10/2004	Civic Center	3440		\$ 93.00 WCC Board of MGRS MTG
166 6/15/2004	Civic Center	3440		\$ 63.61 Board of MGRS MTG
27 6/17/2004	Civic Center	3440		\$ 389.73 Senior Leadership
16 6/28/2004	Civic Center	3440		\$ 195.76 Meeting for information systems
165 7/6/2004	Civic Center	3440		\$ 56.17 Board of MGRS MTG
73 7/13/2004	Civic Center	3440		\$ 66.58 Meeting Board of MGRS
36 7/14/2004	Civic Center	3440		\$ 3,245.31 Training/Kick-Off 1 yr anniversary meeting
72 7/20/2004	Civic Center	3440		\$ 66.58 Board of MGRS MTG
79 8/6/2004	Civic Center	3440		\$ 80.57 Board of MGRS MTG
167 8/10/2004	Civic Center	3440		\$ 121.27 WC Bom Meet
89 8/12/2004	Civic Center	3440		\$ 50.82 WCC Bom Meet
87 8/31/2004	Civic Center	3440		\$ 80.33 Board of MGRS MTG
1 9/14/2004	Civic Center	3440		\$ 88.00 Board of Managers Meeting
22 9/16/2004	Civic Center	3440		\$ 77.59 Board of Managers Meeting
92 9/17/2004	Civic Center	3440		\$ 65.69 WCC Board of MGRS MTG
21 9/21/2004	Civic Center	3440		\$ 127.15 Committee Meeting
6 10/12/2004	Civic Center	3440		\$ 105.85 Board of Managers Meeting
80 10/14/2004	Civic Center	3440		\$ 85.03 Board of MGRS MTG
91 10/19/2004	Civic Center	3440		\$ 62.71 WCC Board of MGRS MTG
24 10/26/2004	Civic Center	3440		\$ 259.72 Board of Managers Meeting

Regular Invoice - By Vendor

29/10/28/2004	Civic Center	\$ 482.25	Office of Judges fall workshop for attys. legal assis. TPAs
77/11/9/2004	Civic Center	\$ 76.10	Board of MGRS MTG
78/11/10/2004	Civic Center	\$ 79.08	Public MTGS & Board of MGRS 11/10/04
168/11/12/2004	Civic Center	\$ 443.87	Board of MGRS MTG
15/11/15/2004	Civic Center	\$ 117.76	Board of Managers Meeting
2/11/18/2004	Civic Center	\$ 113.29	Board of Managers Meeting
8/11/19/2004	Civic Center	\$ 102.87	Board of Managers Meeting
97/12/17/2004	Civic Center	\$ 92.05	WCC Board of MGRS MTG
93/12/19/2004	Civic Center	\$ 77.59	Board of MGRS MTG
79/12/10/2004	Civic Center	\$ 74.61	Board of MGRS MTG
5/12/14/2004	Civic Center	\$ 105.95	Board of Managers Meeting
169/12/15/2004	Civic Center	\$ 1,911.14	Employee of the Year Ceremony
98/11/2/2005	Civic Center	\$ 85.03	Board of MGRS MTG
95/11/3/2005	Civic Center	\$ 79.07	Board of MGRS MTG
33/21/2/2005	Civic Center	\$ 889.29	Meeting to explain SB 1004
34/21/2/2005	Civic Center	\$ 2,016.16	Meet with mgt team and key staff to discuss SB 1004 and strategies
26/21/6/2005	Civic Center	\$ 149.05	Board of Managers Meeting
4/31/5/2005	Civic Center	\$ 107.58	Board of Managers Meeting
9/4/5/2005	Civic Center	\$ 101.63	Board of Managers Meeting
18/4/7/2005	Civic Center	\$ 125.43	Board of Managers Meeting
32/4/13/2005	Civic Center	\$ 1,240.57	Discussion relating to SB 1004 and privatization issues
14/4/19/2005	Civic Center	\$ 88.24	Board of Managers Meeting
31/4/29/2005	Civic Center	\$ 639.81	Statutory accounting training for SB 1004
3/5/7/2005	Civic Center	\$ 107.69	Board of Managers Meeting
19/5/19/2005	Civic Center	\$ 125.55	Board of Managers Meeting
12/5/24/2005	Civic Center	\$ 97.29	Board of Managers Meeting
23/6/7/2005	Civic Center	\$ 134.17	Board of Managers Meeting
25/6/8/2005	Civic Center	\$ 135.66	Board of Managers Meeting
10/6/9/2005	Civic Center	\$ 100.26	Board of Managers Meeting
7/6/23/2005	Civic Center	\$ 103.24	Board of Managers Meeting
88/7/19/2005	Civic Center	\$ 138.64	Rental Board of MGRS MTG
30/7/21/2005	Civic Center	\$ 719.63	HCAP meeting
28/7/25/2005	Civic Center	\$ 535.50	Employer stakeholders for WCC were given update on SB 1004
60/8/6/2005	Civic Center	\$ 182.07	Board of MGRS MTG
86/8/16/2005	Civic Center	\$ 103.24	Board of MGRS MTG
82/8/16/2005	Civic Center	\$ 89.93	Board of MGRS MTG
83/9/15/2005	Civic Center	\$ 92.40	Board of MGRS MTG
89/9/20/2005	Civic Center	\$ 95.24	Board of MGRS MTG
11/10/13/2005	Civic Center	\$ 100.26	Board of Managers Meeting
37/10/17/2005	Civic Center	\$ 2,020.54	Employee benefits fair
94/10/20/2005	Civic Center	\$ 78.66	Born Meet
17/11/10/2005	Civic Center	\$ 123.76	Board of Managers Meeting
13/11/16/2005	Civic Center	\$ 451.01	Customer Service Training
20/11/18/2005	Civic Center	\$ 126.14	Board of Managers Meeting
39/5/1/05 and 5/12/05	Civic Center	\$ 30,010.31	WCC University meeting
38/9/6/04 and 9/9/04	Civic Center	\$ 20,948.22	WCC University meeting
159/8/31/2005	Comfort Inn	\$ 174.05	Meeting Room & Food WCC Inc Agents Training
190/9/1/2005	Curry Donna	\$ 99.83	Employee Recognition Week Paper Goods
163/8/22/2005	Days Inn	\$ 75.00	Training Session Educating WV Independent Ins Agents
48/6/27/2005	Disinfective Goumet	\$ 535.50	Meeting Seminar
122/9/13/2004	Diyak T Lynn	\$ 2.95	IEB Refreshments
235/9/22/2004	Embassy Suites	\$ 932.10	WCC University Breakfast mtg
237/10/16/2004	Embassy Suites	\$ 630.00	Update Stakeholders on WCC on Classification Issues
131/11/8/2004	Embassy Suites	\$ 2,084.40	Blue ribbon IBE panel meeting and training
130/2/25/2005	Embassy Suites	\$ 574.20	Business MTG w/DOP
135/6/28/2005	Embassy Suites	\$ 1,162.98	Business MTG
132/8/23/2005	Embassy Suites	\$ 787.59	Agent Training
236/9/13/2005	Embassy Suites	\$ 934.20	Working meeting w/ Deloitte consultants Charles Ryan, and Key mgt staff to discuss project mgt issues
133/10/7/2005	Embassy Suites	\$ 989.40	Office of Judges Fall 2005 Workshops

Regular Invoice - By Vendor

134.5/11/05, 5/16/05	Embassy Suites	3440	\$ 1,600.62	BD of MGRS
191.12/23/2005	Evans Betty	3440	\$ 49.30	Mtg after hours to discuss the PPO File
58.8/4/2005	George Diana	3440	\$ 8.43	Misc Supplies for Business Breakfasts & Luncheons
116.7/22/2004	Heavenly Ham	3440	\$ 142.50	MTG
107.7/22/2004	Heavenly Ham	3440	\$ 65.55	Office of General Counsel
55.7/28/2004	Heavenly Ham	3440	\$ 49.75	7 Box Lunches for Human Resources
146.9/16/2004	Heavenly Ham	3440	\$ 112.18	HCAP meeting
113.9/17/2004	Heavenly Ham	3440	\$ 916.75	Employee Recognition Week 2004
121.9/23/2004	Heavenly Ham	3440	\$ 283.98	Work-Out Session Employee Leasing
112.10/19/2004	Heavenly Ham	3440	\$ 100.00	Board of MGRS MTG
57.10/19/2004	Heavenly Ham	3440	\$ 217.48	Safety & Loss Employee Appreciation
144.12/14/2004	Heavenly Ham	3440	\$ 156.75	PO# 05SA065
118.1/11/2005	Heavenly Ham	3440	\$ 103.34	HCAP meeting
110.1/24/2005	Heavenly Ham	3440	\$ 97.90	Mtg w/ MGT to discuss issues of WCC Privatization
139.2/15/2005	Heavenly Ham	3440	\$ 81.50	IEB Members & Staff
141.4/19/2005	Heavenly Ham	3440	\$ 81.50	Board of MGRS MTG
142.4/19/2005	Heavenly Ham	3461	\$ 99.45	MTG for Provisional Board SB 1004
148.5/19/2005	Heavenly Ham	3461	\$ 99.45	Privatization Meeting
150.7/11/2005	Heavenly Ham	3462	\$ 136.34	Provisional Board of the WV Employers Mutual Ins. Co Privatization
117.7/15/2005	Heavenly Ham	3462	\$ 201.25	Lawson Training for Mutual
120.7/19/2005	Heavenly Ham	3462	\$ 173.48	Lawson Training General Ledger & Accis Payable
115.7/26/2005	Heavenly Ham	3462	\$ 260.68	Policy Admin System Demo Mutual
147.7/26/2005	Heavenly Ham	3462	\$ 135.78	Lawson Training, Fixed Asset Training
111.8/3/2005	Heavenly Ham	3462	\$ 121.98	CAS Design Analysis
137.8/4/2005	Heavenly Ham	3440	\$ 96.50	Working Lunch/CAS Design Analysis
143.8/4/2005	Heavenly Ham	3462	\$ 179.28	PAS Lunch
155.8/7/2005	Heavenly Ham	3462	\$ 115.50	CAS Letters Mission Critical
145.8/7/2005	Heavenly Ham	3462	\$ 110.74	MTG w/ WV Coal Association, Deloitte Consultants Privatization
153.8/22/2005	Heavenly Ham	3462	\$ 197.98	PAS Training Working Luncheon
140.8/23/2005	Heavenly Ham	3462	\$ 87.00	Media Project Lunch
119.9/14/2005	Heavenly Ham	3440	\$ 211.50	General Ledger Process & Parameters MTG
151.9/16/2005	Heavenly Ham	3440	\$ 925.50	PSRW Event
114.9/20/2005	Heavenly Ham	3462	\$ 130.28	Provisional Board Meeting for APPT Members and Key MGT Staff
108.10/15/2005	Heavenly Ham	3440	\$ 77.24	Policy and Procedures Process Workshop
106.11/2/2005	Heavenly Ham	3440	\$ 47.41	Conference Luncheon with Deloitte Consulting
109.11/9/2005	Heavenly Ham	3440	\$ 96.90	Working Lunch Discussing Portal for Brickstreet
138.12/6/2005	Heavenly Ham	3462	\$ 79.78	Working Time with TCS
176.9/9/2004	Holiday Inn Martinsburg	3440	\$ 631.11	Training Session
177.9/9/2004	Holiday Inn Parkersburg	3440	\$ 631.11	Training Provided for TargetFocus Program Employers
157.8/16/2005	Holiday Inn Parkersburg	3462	\$ 169.94	WVWCC Training-Index Ins. Agents
170.11/30/2004	John Skidmore Dev Inc	3440	\$ 358.54	Workshop for Attorneys, Legal Assistant and 3rd Party Admin
187.6/15/04, 6/16/04	Kanaaha Co Parks & Rec	3440	\$ 1,020.00	Workout Session
63.12/1/2004	Leach Timothy	3440	\$ 155.89	Meal Reimbursement ALJ Training Flatwood
216.2/18/2005	Lynch Phillip	3440	\$ 36.15	Lunch meeting with TPA Frank Gates Teel and Burgess
178.3/8/2005	Lynch Phillip	3461	\$ 26.47	MTG w/First Health
182.3/30/2005	Lynch Phillip	3461	\$ 50.19	Interview Lunch
183.4/1/2005	Lynch Phillip	3461	\$ 59.50	Consultants regarding Privatization
184.5/18/2005	Lynch Phillip	3461	\$ 68.36	Deloitte Consulting Privatization
179.6/16/2005	Lynch Phillip	3462	\$ 38.63	Privateation Meeting with Employment Candidate
180.7/28/2005	Lynch Phillip	3462	\$ 43.71	Deloitte Consulting Privatization
181.8/12/2005	Lynch Phillip	3462	\$ 44.84	Frederick Agency
185.9/27/2005	Lynch Phillip	3462	\$ 75.93	NCCI & Deloitte Privatization
67.10/19/2005	Merritt Intl	3440	\$ 173.50	10/20/05 COU Fall 2005 Workshops
160.9/6/04, 9/22/04	Merritt Intl	3440	\$ 1,416.40	Vocational Rehabilitation
192.11/26/2005	Merritt Town Center	3440	\$ 33.00	Room Charge Tarasuk
51.9/16/2005	Momas Family Kitchen & Catering	3440	\$ 7,200.00	Employee Recognition Week Food for 600
136.9/28/2004	Mountainair Race Track & Gaming	3440	\$ 483.33	Training Session conducted by Safety & Loss Personnel for Employer Community
154.5/4/2005	Obrokia Thomas J Jr	3440	\$ 39.66	Business Luncheon
41.16/5/2005	Obrokia Thomas J Jr	3462	\$ 115.00	Various Business Luncheons w/Exec Dir Staff & Clients to discuss Privatization Issues

Regular Invoice - By Vendor

152 7/22/2005	Obrokta Thomas J Jr	3462	\$ 27.07	Exec Staff Luncheon discussing Privatization
40 9/15/2005	Obrokta Thomas J Jr	3462	\$ 94.14	Business Luncheon w/Deloitte Reps and Exec Personnel
195 8/15/2005	Oglebay Park	3462	\$ 397.80	WCCU's for Independent Ins. Agents
42 10/5/2005	Piercy-Igo Jennifer	3462	\$ 41.47	Mtg w/Employees from CFRB
234 6/14/05 through 6/15/05	Professional Indep Ins Agents	3462	\$ 1,658.36	Mtgs with independent agents Deloitte and PIAA
161 8/24/2005	Ratlisson Hotel	3462	\$ 332.98	WCC Agents Training
257 9/13/2004	Ramada Inn	3440	\$ 936.33	Training session for safety and loss control personnel
255 8/29/2005	Ramada Inn	3462	\$ 354.30	Training sessions for independent agents
254 9/21/2005	Ramada Inn	3440	\$ 202.37	Office of Judges annual meeting
164 9/28/2004	Ramada Plaza Hotel	3440	\$ 598.32	Workshop for Attorneys, Legal Assistant and 3rd Party Admin
166 3/8/2005	Shiner R Philip	3461	\$ 23.69	MTG w/First Health
196 3/1/2005	Shiner R Philip	3461	\$ 366.71	Consultants regarding Privatization
197 11/13/2005	Shiner R Philip	3462	\$ 56.46	Deloitte Rep to Discuss Policy Strategy, Dealing w/Agents
50 9/20/2005	Stark Tamela	3462	\$ 23.68	Business Lunch with Randy Neville, Agent
149 2/12/2005	Sub Shop Downtown	3440	\$ 132.69	IS&O Employees
125 9/23/2004	Tamarack	3440	\$ 1,184.63	Training for Safety & Loss Personnel
124 10/26/2004	Tamarack	3440	\$ 653.74	Workshop for Attorneys, Legal Assistant and 3rd Party Admin
233 8/25/2005	Tamarack	3462	\$ 341.61	Insurance agent training
123 10/13/2005	Tamarack	3440	\$ 401.31	Office of Judges
127 3/31/2005	Teel Lisa	3461	\$ 48.21	Privatization Meeting
129 4/20/2005	Teel Lisa	3461	\$ 68.25	Business Luncheon
128 9/7/2005	Teel Lisa	3440	\$ 62.99	Business Luncheon
49 7/14/04 and 7/22/04	Townsend David	3440	\$ 82.76	Refreshments, Lunch for Staff 07/14/04 & 07/22/04
173 6/10/2005	Weikle Phil	3462	\$ 20.92	Interview Deepesh Ramderi
174 6/17/2005	Weikle Phil	3462	\$ 56.90	Deloitte & Tech Staff Lunch after CAS Analysis Completion
Wellingtons of Scarlet Oaks	Wellingtons of Scarlet Oaks	3440	\$ 156.25	Safety & Loss Planning Conference
172 6/9/2004	Wellingtons of Scarlet Oaks	3440	\$ 189.95	Planning Conference Safety & Loss
43 7/13/2005	Wessels Andrew	3462	\$ 110.00	WCC Host Luncheon for Employee Annual Mtg
162 2/7/05, 2/23/05	WV Chamber of Commerce	3462	\$ 60.00	Legislative Briefing Meal
			\$ 116,466.66	

Appendix A3: Itemized Food Expenses

Regular Invoice Itemized Food Expenses (Master List) - By Control Number

Control	Fund	Date	Provider	Qty.	Line Items	Price per unit	Item Total	Invoice Total
1	3440	9/14/2004	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				11	Bottled Water 16oz.	1.25	\$ 13.75	
				9	Sodas	1.25	\$ 11.25	
				1	Cookies	8.95	\$ 8.95	
					Service Charge on 73.95	19%	\$ 14.05	
					Total			
2	3440	11/16/2004	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				24	Bottled Water 16oz.	1.25	\$ 30.00	
				13	Sodas	1.25	\$ 16.25	
				1	Cookies	8.95	\$ 8.95	
					Service Charge on 95.20	19%	\$ 18.09	
					Total			
3	3440	5/17/2005	Charleston Civic Center	1	Coffee	21	\$ 21.00	
				1	Decaffeinated Coffee	21	\$ 21.00	
				9	Bottled Water 16oz.	1.25	\$ 11.25	
				15	Sodas	1.25	\$ 18.75	
				2	Cookies	9.25	\$ 18.50	
					Service Charge on 90.50	19%	\$ 17.19	
					Total			
4	3440	3/15/2005	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				12	Bottled Water 16oz.	1.25	\$ 15.00	
				14	Sodas	1.25	\$ 17.50	
				2	Cookies	8.95	\$ 17.90	
					Service Charge on 90.50	19%	\$ 17.18	
					Total			
5	3440	12/14/2004	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				23	Bottled Water 16oz.	1.25	\$ 28.75	
				9	Sodas	1.25	\$ 11.25	
				1	Cookies	8.95	\$ 8.95	
					Service Charge on 88.95	19%	\$ 16.90	
					Total			
6	3440	10/12/2004	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				12	Bottled Water 16oz.	1.25	\$ 15.00	
				20	Sodas	1.25	\$ 25.00	
				1	Cookies	8.95	\$ 8.95	
					Service Charge on 88.95	19%	\$ 16.90	
					Total			
7	3440	6/23/2005	Charleston Civic Center	1	Coffee	21	\$ 21.00	
				1	Decaffeinated Coffee	21	\$ 21.00	
				12	Bottled Water 16oz.	1.25	\$ 15.00	
				9	Sodas	1.25	\$ 11.25	
				2	Cookies	9.25	\$ 18.50	
					Service Charge on 86.75	19%	\$ 16.49	
					Total			
8	3440	11/19/2004	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				15	Bottled Water 16oz.	1.25	\$ 18.75	
				15	Sodas	1.25	\$ 18.75	
				1	Cookies	8.95	\$ 8.95	
					Service Charge on 86.45	19%	\$ 16.42	
					Total			
9	3440	4/5/2005	Charleston Civic Center	1	Coffee	20	\$ 20.00	
				1	Decaffeinated Coffee	20	\$ 20.00	
				10	Bottled Water 16oz.	1.25	\$ 12.50	
				12	Sodas	1.25	\$ 15.00	
				2	Cookies	8.95	\$ 17.90	
					Service Charge on 85.4	19%	\$ 16.23	
					Total			
10	3440	6/9/2005	Charleston Civic Center	1	Coffee	21	\$ 21.00	
				1	Decaffeinated Coffee	21	\$ 21.00	
				15	Bottled Water 16oz.	1.25	\$ 18.75	
				4	Sodas	1.25	\$ 5.00	
				2	Cookies	9.25	\$ 18.50	

				Service Charge on 84.25	19%	\$ 16.01	
					Total		\$ 100.26
11	3440	10/13/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				9 Bottled Water 16oz.	1.25	\$ 11.25	
				10 Sodas	1.25	\$ 12.50	
				2 Cookies	9.25	\$ 18.50	
				Service Charge on 84.25	19%	\$ 16.01	
					Total		\$ 100.26
12	3440	5/24/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				12 Bottled Water 16oz.	1.25	\$ 15.00	
				5 Sodas	1.25	\$ 6.25	
				2 Cookies	9.25	\$ 18.50	
				Service Charge on 81.75	19%	\$ 15.54	
					Total		\$ 97.29
13	3440	11/16/2005	Charleston Civic Center	2 Full Size Bagels & Cream Cheese	10.5	\$ 21.00	
				1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				15 Bottled Water 16oz.	1.25	\$ 18.75	
				5 Hot Water with Assorted Tea	1	\$ 5.00	
				20 Deli Express	12.5	\$ 250.00	
				20 Chef's Choice Soup	0.5	\$ 10.00	
				2 Fresh Baked Cookies	9.25	\$ 18.50	
				11 Sodas	1.25	\$ 13.75	
				Service Charge on 379	19%	\$ 72.01	
					Total		\$ 451.01
14	3440	4/19/2005	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				5 Bottled Water 16oz.	1.25	\$ 6.25	
				8 Sodas	1.25	\$ 10.00	
				2 Cookies	8.95	\$ 17.90	
				Service Charge on 74.15	19%	\$ 14.09	
					Total		\$ 88.24
15	3440	11/15/2004	Charleston Civic Center	2 Coffee	20	\$ 40.00	
				2 Decaffeinated Coffee	20	\$ 40.00	
				6 Bottled Water 16oz.	1.25	\$ 7.50	
				2 Sodas	1.25	\$ 2.50	
				1 Cookies	8.95	\$ 8.95	
				Service Charge on 98.95	19%	\$ 18.81	
					Total		\$ 117.76
16	3440	6/28/2004	Charleston Civic Center	5 Coffee	20	\$ 100.00	
				3 Decaffeinated Coffee	20	\$ 60.00	
				3 Water Pitchers	1.5	\$ 4.50	
				Service Charge on 164.50	19%	\$ 31.26	
					Total		\$ 195.76
17	3440	11/10/2005	Charleston Civic Center	2 Coffee	21	\$ 42.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				10 Bottled Water 16oz.	1.25	\$ 12.50	
				8 Sodas	1.25	\$ 10.00	
				2 Cookies	9.25	\$ 18.50	
				Service Charge on 104	19%	\$ 19.76	
					Total		\$ 123.76
18	3440	4/12/2005	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				22 Bottled Water 16oz.	1.25	\$ 27.50	
				16 Sodas	1.25	\$ 20.00	
				2 Cookies	8.95	\$ 17.90	
				Service Charge on 105.4	19%	\$ 20.03	
					Total		\$ 125.43
19	3440	5/19/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				20 Bottled Water 16oz.	1.25	\$ 25.00	
				16 Sodas	1.25	\$ 20.00	
				2 Cookies	9.25	\$ 18.50	
				Service Charge on 105.5	19%	\$ 20.05	
					Total		\$ 125.55
20	3440	11/18/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				16 Bottled Water 16oz.	1.25	\$ 20.00	
				13 Sodas	1.25	\$ 16.25	

				3 Cookies	9.25	\$ 27.75	
				Service Charge on 106	19%	\$ 20.14	
				Total			\$ 126.14
21	3440	9/21/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				19 Bottled Water 16oz.	1.25	\$ 23.75	
				13 Sodas	1.25	\$ 16.25	
				3 Cookies	8.95	\$ 26.85	
				Service Charge on 106.85	19%	\$ 20.30	
				Total			\$ 127.15
22	3440	9/16/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				5 Bottled Water 16oz.	1.25	\$ 6.25	
				8 Sodas	1.25	\$ 10.00	
				1 Cookies	8.95	\$ 8.95	
				Service Charge on 65.2	19%	\$ 12.39	
				Total			\$ 77.59
23	3440	6/7/2005	Charleston Civic Center	2 Coffee	21	\$ 42.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				10 Bottled Water 16oz.	1.25	\$ 12.50	
				15 Sodas	1.25	\$ 18.75	
				2 Cookies	9.25	\$ 18.50	
				Service Charge on 112.75	19%	\$ 21.42	
				Total			\$ 134.17
24	3440	10/26/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				30 Bottled Water 16oz.	1.25	\$ 37.50	
				41 Sodas	1.25	\$ 51.25	
				10 Cookies	0.95	\$ 9.50	
				Service Charge on 218.25	19%	\$ 41.47	
				Total			\$ 259.72
25	3440	6/8/2005	Charleston Civic Center	2 Coffee	20	\$ 40.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				3 Chocolate Chip Cookies	9.25	\$ 27.75	
				13 Bottled Water 16oz.	1.25	\$ 16.25	
				8 Sodas	1.25	\$ 10.00	
				Service Charge on 114	19%	\$ 21.66	
				Total			\$ 135.66
26	3440	2/16/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				25 Bottled Water 16oz.	1.25	\$ 31.25	
				12 Sodas	1.25	\$ 15.00	
				4 Cookies	9.25	\$ 37.00	
				Service Charge on 125.25	19%	\$ 23.80	
				Total			\$ 149.05
27	3440	6/17/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				1 Iced Tea	20	\$ 20.00	
				22 Sodas	1.25	\$ 27.50	
				20 Deli Express	12	\$ 240.00	
				Service Charge on 327.5	19%	\$ 62.23	
				Total			\$ 389.73
28	3462	7/25/2005	Charleston Civic Center	40 Breakfast Buffet	11.25	\$ 450.00	
				Service Charge on 450	19%	\$ 85.50	
				Total			\$ 535.50
29	3440	10/28/2004	Charleston Civic Center	10 Assorted Breakfast Pastries	8.95	\$ 89.50	
				1 Medium Fruit/Fondue Tray	95	\$ 95.00	
				2 Coffee	20	\$ 40.00	
				1 Decaffeinated Coffee	20	\$ 20.00	
				5 Tea by the Day	1	\$ 5.00	
				22 Assorted Individual Juices	1.25	\$ 27.50	
				75 Sodas	1.25	\$ 93.75	
				23 Water Pitchers	1.5	\$ 34.50	
				Service Charge on 405.25	19%	\$ 77.00	
				Total			\$ 482.25
30	3440	7/21/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00	
				1 Decaffeinated Coffee	21	\$ 21.00	
				3 Assorted Breakfast Pastries	9.5	\$ 28.50	
				40 Deli Express	12.5	\$ 500.00	
				Service Charge on 570.5	19%	\$ 108.40	
				Sales Tax on 678.9	6%	\$ 40.73	

				Total	\$ 719.63
31	3461	4/21/2005	Charleston Civic Center	2 Full Size Bagels & Cream Cheese	10.5 \$ 21.00
				3 Assorted Breakfast Pastries	9.5 \$ 28.50
				2 Coffee	21 \$ 42.00
				2 Decaffeinated Coffee	21 \$ 42.00
				1 Orange Juice	8.5 \$ 8.50
				26 Sodas	1.25 \$ 32.50
				1 Hot Water with Assorted Tea	20 \$ 20.00
				3 Water Pitchers	1.5 \$ 4.50
				5 Cookies	9.25 \$ 46.25
				1 Potato Chips	8.25 \$ 8.25
				1 Dip	8.75 \$ 8.75
				1 Mixed Nuts	8.95 \$ 8.95
				Service Charge on 271.2	19% \$ 51.53
				\$ 322.73	
	3461	4/22/2005	Charleston Civic Center	2 Full Size Bagels & Cream Cheese	10.5 \$ 21.00
				3 Assorted Breakfast Pastries	9.5 \$ 28.50
				1 Coffee	21 \$ 21.00
				1 Decaffeinated Coffee	21 \$ 21.00
				1 Orange Juice	8.5 \$ 8.50
				57 Sodas	1.25 \$ 71.25
				1 Hot Water with Assorted Tea	20 \$ 20.00
				2 Water Pitchers	1.5 \$ 3.00
				5 Cookies	9.25 \$ 46.25
				1 Potato Chips	8.25 \$ 8.25
				1 Dip	7.75 \$ 7.75
				1 Mixed Nuts	8.95 \$ 8.95
				Service Charge on 266.45	19% \$ 50.63
				\$ 317.08	
				\$ 322.73	
				Total	\$ 639.81
32	3461	3/1/2005	Charleston Civic Center	7 Coffee	21 \$ 147.00
				2 Decaffeinated Coffee	21 \$ 42.00
				1 Iced Tea	20 \$ 20.00
				5 Herbal Tea by the Bag	1 \$ 5.00
				27 Sodas	1.25 \$ 33.75
				5 Water Pitchers	1.5 \$ 7.50
				45 Hot Luncheon Buffet	13.75 \$ 618.75
				6 Cookies	9.25 \$ 55.50
				8 Brownies	9.75 \$ 78.00
				28 Granola Bars	1.25 \$ 35.00
				Service Charge on 1042.5	19% \$ 198.07
				Total	\$ 1,240.57
33	3461	2/1/2005	Charleston Civic Center	1 Coffee	21 \$ 21.00
				1 Decaffeinated Coffee	21 \$ 21.00
				13 Bottled Water 16oz.	1.25 \$ 16.25
				1 Iced Tea	10 \$ 10.00
				1 Small Fruit/Fondue Tray	60 \$ 60.00
				5 Assorted Breakfast Pastries	9.5 \$ 47.50
				22 Sodas	1.25 \$ 27.50
				40 Deli Express with Soup	12.95 \$ 518.00
				Service Charge on 721.25	19% \$ 137.04
				Total	\$ 858.29
34	3461	2/2/2005	Charleston Civic Center	4 Coffee	21 \$ 84.00
				3 Decaffeinated Coffee	21 \$ 63.00
				3 Iced Tea	20 \$ 60.00
				35 Sodas	1.25 \$ 43.75
				5 Water Pitchers	1.5 \$ 7.50
				45 Deli Express	12.5 \$ 562.50
				Service Charge on 820.75	19% \$ 155.94
				\$ 976.69	
	3461	2/3/2005	Charleston Civic Center	5 Coffee	21 \$ 105.00
				3 Decaffeinated Coffee	21 \$ 63.00
				1 Iced Tea	20 \$ 20.00
				2 Water Pitchers	1.5 \$ 3.00
				37 Sodas	1.25 \$ 46.25
				14 Bottled Water 16oz.	1.25 \$ 17.50
				45 Hot Luncheon Buffet	13.75 \$ 618.75
				Service Charge on 873.5	19% \$ 165.97

							\$ 1,039.47	
							\$ 976.69	
						Total		\$ 2,016.16
36	3440	7/14/2004	Charleston Civic Center	25 Coffee	20		\$ 500.00	
				340 Sodas	1.25		\$ 425.00	
				5 Hot Water with Assorted Tea	1		\$ 5.00	
				2 Assorted Breakfast Pastries	8.95		\$ 17.90	
				237 Bottled Water 16oz.	1.25		\$ 296.25	
				10 Hot Water with Assorted Tea	1		\$ 10.00	
				40 Cookies	8.95		\$ 358.00	
				15 Deli Express	12		\$ 180.00	
				10 Iced Tea	20		\$ 200.00	
				40 Cookies	8.95		\$ 358.00	
				700 Individual Packages of Snacks	0.5		\$ 350.00	
				Service Charge on 2700.15	19%		\$ 513.03	
							\$ 3,213.18	
	3440	7/14/2004	Charleston Civic Center	18 Water Pitchers	1.5		\$ 27.00	
				Service Charge on 27	19%		\$ 5.13	
							\$ 32.13	
							\$ 3,213.18	
						Total		\$ 3,245.31
37	3440	10/17/2005	Charleston Civic Center	8 Coffee	21		\$ 168.00	
				8 Fresh Baked Cookies	9.25		\$ 74.00	
				8 Bakery Assortment	9.5		\$ 76.00	
				2 Decaffeinated Coffee	21		\$ 42.00	
				10 Orange Juice	8.5		\$ 85.00	
				50 Bottled Water 16oz.	1.25		\$ 62.50	
				5 Bakery Assortment	9.5		\$ 47.50	
				169 Bottled Water 16oz.	1.25		\$ 211.25	
				18 Fresh Baked Cookies	9.25		\$ 166.50	
				4 Coffee	21		\$ 84.00	
				1 Decaffeinated Coffee	21		\$ 21.00	
				Service Charge on 1037.75	19%		\$ 197.17	
							\$ 1,234.92	
	3440	10/17/2005	Charleston Civic Center	30 Distinctive Gourmet Coffee Break	7.75		\$ 232.50	
				30 Bottled Water 16oz.	1.25		\$ 37.50	
				30 Deli Express	12.95		\$ 388.50	
				0 Chef's Choice Soup	0.5		\$ 0.00	
				Service Charge on 658.5	19%		\$ 127.12	
							\$ 785.62	
							\$ 1,234.92	
						Total		\$ 2,020.54
38	3440	9/8/2004	Charleston Civic Center	20 Sodas	1.25		\$ 25.00	
				7 20oz. Bottled Water	2		\$ 14.00	
				350 Reception Package	9.5		\$ 3,325.00	
				2 Roasted Top Round of Beef (95-100)	150		\$ 300.00	
				1 Bone-In Southern Ham	150		\$ 150.00	
				2 Smoked Turkey Breast Carver	150		\$ 300.00	
				Service Charge on 4114	19%		\$ 781.66	
							\$ 4,895.66	
	3440	9/9/2004	Charleston Civic Center	30 Water Pitchers	1.5		\$ 45.00	
				Service Charge on 45	19%		\$ 8.55	
							\$ 53.55	
	3440	9/9/2004	Charleston Civic Center	40 Distinctive Gourmet Coffee Break	7.25		\$ 290.00	
				31 Coffee	20		\$ 620.00	
				15 Decaffeinated Coffee	20		\$ 300.00	
				253 Bottled Water 16oz.	1.25		\$ 316.25	
				850 Hot Luncheon Buffet	13.75		\$ 11,687.50	
				4 Cookies	8.95		\$ 35.80	
				5 Iced Tea	20		\$ 100.00	
				5 Lemonade	19		\$ 95.00	
				Service Charge on 13444.55	19%		\$ 2,554.46	
							\$ 15,999.01	
							\$ 4,895.66	
							\$ 53.55	
						Total		\$ 20,948.22
39	3440	5/11/2005	Charleston Civic Center	600 Reception Package	9.75		\$ 5,850.00	

			3 Roasted Top Round of Beef (95-100)	160	\$ 480.00	
			2 Bone-In Southern Ham	160	\$ 320.00	
			3 Smoked Turkey Breast Carver	160	\$ 480.00	
			Service Charge on 7130	19%	\$ 1,354.70	
					\$ 8,484.70	
3440	5/12/2005	Charleston Civic Center	95 Distinctive Gourmet Coffee Break	7.75	\$ 736.25	
			49 Coffee	21	\$ 1,029.00	
			27 Decaffeinated Coffee	21	\$ 567.00	
			11 Herbal Tea by the Bag	1.25	\$ 13.75	
			523 Bottled Water 16oz.	1.25	\$ 653.75	
			2 Large Fruit/Fondue Tray	105	\$ 970.00	
			20 Assorted Breakfast Pastries	9.25	\$ 185.00	
			1000 Hot Luncheon Buffet	14.25	\$ 14,250.00	
			4 Cookies	9.25	\$ 37.00	
			5 Iced Tea	20	\$ 100.00	
			6 Lemonade	19	\$ 114.00	
			22 Water Pitchers	1.5	\$ 33.00	
			Service Charge on 18088.75	19%	\$ 3,436.83	
					\$ 21,525.61	
					\$ 8,484.70	
			Total		\$ 30,010.31	
40	3462	9/15/2005	Gratzl's	6 Lunches (Staff and Consultants)	\$ 80.14	
				Gratuity	17%	\$ 14.00
				Total		\$ 94.14
41	3462	6/15/2005	Applebee's	4 Lunches (Staff and Consultants)	\$ 29.21	
				Gratuity	17%	\$ 5.00
						\$ 34.21
	3462	6/16/2005	Tidewater	3 Lunches (Staff and Consultants)	\$ 35.35	
				Gratuity	17%	\$ 6.00
						\$ 41.35
	3462	7/18/2005	Applebee's	4 Lunches (Staff and Consultants)	\$ 33.44	
				Gratuity	18%	\$ 6.00
						\$ 39.44
						\$ 41.35
						\$ 34.21
			Total			\$ 115.00
42	3462	10/5/2005	Schlotzsy's Deli	2 Original Pizza	4.29	\$ 8.58
				1 Turkey	4.49	\$ 4.49
				1 Regular Veggie	3.79	\$ 3.79
				1 Asian Chicken	4.29	\$ 4.29
				1 Turkey Club	4.99	\$ 4.99
				6 Chips	0.79	\$ 4.74
				5 Bottle Coke	1.39	\$ 6.95
				1 Large Drink	1.29	\$ 1.29
				Tax on 39.12	6%	\$ 2.35
				Total		\$ 41.47
43	3462	7/13/2005	Soho's	6 Iced Tea	1.5	\$ 9.00
				3 Chopped Salad Small	3.95	\$ 11.85
				3 Add Chicken to Salad	5	\$ 15.00
				1 Pepperoni Sausage	9.25	\$ 9.25
				1 Marg Hetti	9.25	\$ 9.25
				1 Italian Meatball	6.75	\$ 6.75
				1 Italian Sausage	6.75	\$ 6.75
				1 Soho Agnolotti	8.25	\$ 8.25
				1 Mediterranean Ranean Salad	8.95	\$ 8.95
				1 Grilled Egg Plant	6.25	\$ 6.25
				Tax on 91.30	6%	\$ 5.48
				Gratuity	14%	\$ 13.22
				Total		\$ 110.00
44	3440	6/16/2004	Applebee's	3 Meals	\$ 27.08	
				Gratuity	18%	\$ 5.00
				Total		\$ 32.08
45	3462	10/25/2005	Bob Evans	1 LS Pick Two	3.99	\$ 3.99
				1 Bowl Cpotto Soup	0.8	\$ 0.80
				1 LS Wid Pork/FF	4.29	\$ 4.29
				1 LS Half Combo	4.99	\$ 4.99
				1 Big BLT/FF	5.99	\$ 5.99
				1 LS Cobb Salad	5.79	\$ 5.79

				4 Soda Pop / Cold Drink	1.69	\$ 6.76	
				1 Flav Cold Drink	1.89	\$ 1.89	
				Tax on 34.5	6%	\$ 2.07	
				Gratuity	16%	\$ 6.00	
				Total		\$ 42.57	
46	3462	9/12/2005	Applebee's	3 Lunches		\$ 25.33	
				Tax on 25.33	6%	\$ 1.53	
				Gratuity	19%	\$ 5.00	
				Total		\$ 31.86	
	3462	9/27/2005	Soho's	4 Lunches		\$ 50.20	
				Tax on 50.20	6%	\$ 3.01	
				Gratuity	15%	\$ 8.00	
				Total		\$ 61.21	
				Total		\$ 31.86	
				Total		\$ 93.07	
47	3461	4/11/2005	Tidewater	6 Dinners		\$ 145.85	
				Tax on 154.6	6%	\$ 8.75	
				Gratuity	19%	\$ 30.00	
				Error		\$ 0.06	
				Total		\$ 184.66	
48	3462	6/27/2005	Charleston Civic Center	40 Breakfast Buffet	11.25	\$ 450.00	
				Service Charge on 450	19%	\$ 85.50	
				Total		\$ 535.50	
49	3440	7/14/2004	Bennigan's	1 1/2CorkClub/Soup	6.29	\$ 6.29	
				1 1/2 HC CK Platter	5.99	\$ 5.99	
				1 Turkey O'Toole	6.39	\$ 6.39	
				1 Country Chicken Salad	7.49	\$ 7.49	
				1 Diet Coke	1.89	\$ 1.89	
				2 Coca Cola	1.69	\$ 3.76	
				1 Water	0	\$ 0.00	
				Tax on 31.83	6%	\$ 1.91	
				Total		\$ 33.74	
	3440	7/22/2004	Kroger	Miscellaneous Refreshments		\$ 26.51	
	3440	7/22/2004	Pizza Hut	2 Large Pizzas		\$ 22.51	
				Total		\$ 82.76	
50	3462	9/20/2005	Applebee's	2 Iced Tea	1.79	\$ 3.58	
				1 WW Mango Tilapia	8.99	\$ 8.99	
				1 Hlf Gr Orient	5.99	\$ 5.99	
				Tax on 18.56	6%	\$ 1.12	
				Gratuity	22%	\$ 4.00	
				Total		\$ 23.68	
51	3440	9/16/2005	Mona's Family Kitchen and Catering	800 Lunches for WVWCC employees		\$ 7,200.00	\$ 7,200.00
55	3440	7/28/2004	Heavenly Ham	7 Box Lunches		\$ 49.75	
				Total		\$ 49.75	
56	3440	11/29/2004	Heavenly Ham	21 Box Lunches		\$ 156.75	
				Total		\$ 156.75	
57	3440	10/19/2004	Heavenly Ham	Assorted Box Lunches		\$ 217.48	
				Total		\$ 217.48	
58	3440	8/4/2005	Kroger	7 Salt and Pepper Shakers		\$ 8.43	
				Total		\$ 8.43	
59	3461	3/9/2005	Tidewater	1 Dinner		\$ 23.53	
				Gratuity	25%	\$ 6.00	
				Total		\$ 29.53	
60	3462	6/23/2005	Chesapeake Bagel	3 Salmon Spr		\$ 7.80	
				3 Burt/Marg		\$ 2.10	
				5 Bagel		\$ 2.95	
				3 Lite CC		\$ 5.25	
				1 Lg Hot Bev		\$ 1.27	
				Tax on 19.37	6%	\$ 1.16	
				Total		\$ 20.53	
61	3440	9/14/2005	Not Provided	N/A		\$ 201.97	
				Total		\$ 201.97	
62	3440	4/21/2005	Chesapeake Bagel	2 Med Soda		\$ 1.98	
				1 Signature Sandwich		\$ 4.75	
				1 Ham Sandwich		\$ 3.65	
				Tax on 10.38	6%	\$ 0.62	
				Total		\$ 11.00	

	3440	4/28/2005	Terragon Restaurant	N/A	N/A		\$ 221.32	
							\$ 40.00	
							\$ 261.32	
							\$ 11.00	
						Total		\$ 272.32
63	3440	12/1/2004	Shoney's	18 Lunches			\$ 147.07	
				Tax on 147.07		6%	\$ 8.82	
						Total		\$ 155.89
67	3440	10/19/2005	Charleston Marriot	1 Rainbow of fresh Seasonal Fruits		280	\$ 280.00	
				75 Just the Joe Pleas....		4.5	\$ 337.50	
				13 Dozon Freshly Baked Cookies		12	\$ 166.00	
						Total		\$ 773.50
69	3440	6/15/2004	Chesterfield House	Beverages			\$ 220.00	
						Total		\$ 220.00
71	3440	1/20/2005	Embassy Suites Wellington's Catering	60 3 Entree Dinner Buffet		28.95	\$ 1,737.00	
				Service Charge on 1737		20%	\$ 347.40	
						Total		\$ 2,084.40
72	3440	7/20/2004	Charleston Civic Center	1 Coffee		19.95	\$ 19.95	
				9 Bottled Water 16oz.		1.25	\$ 11.25	
				13 Sodas		1.25	\$ 16.25	
				1 Cookies		8.5	\$ 8.50	
				Service Charge on 55.95		19%	\$ 10.63	
						Total		\$ 66.58
73	3440	7/13/2004	Charleston Civic Center	1 Coffee		19.95	\$ 19.95	
				9 Bottled Water 16oz.		1.25	\$ 11.25	
				13 Sodas		1.25	\$ 16.25	
				1 Cookies		8.5	\$ 8.50	
				Service Charge on 55.95		19%	\$ 10.63	
						Total		\$ 66.58
74	3440	6/3/2004	Charleston Civic Center	1 Coffee		19.95	\$ 19.95	
				1 Decaffeinated Coffee		19.95	\$ 19.95	
				3 Bottled Water 16oz.		1.25	\$ 3.75	
				7 Sodas		1.25	\$ 8.75	
				1 Cookies		8.5	\$ 8.50	
				Service Charge on 60.90		19%	\$ 11.57	
						Total		\$ 72.47
75	3440	12/10/2004	Charleston Civic Center	1 Coffee		20	\$ 20.00	
				1 Decaffeinated Coffee		20	\$ 20.00	
				7 Bottled Water 16oz.		1.25	\$ 8.75	
				4 Sodas		1.25	\$ 5.00	
				1 Cookies		8.95	\$ 8.95	
				Service Charge on 62.70		19%	\$ 11.91	
						Total		\$ 74.61
77	3440	11/9/2004	Charleston Civic Center	1 Coffee		20	\$ 20.00	
				1 Decaffeinated Coffee		20	\$ 20.00	
				3 Bottled Water 16oz.		1.25	\$ 3.75	
				9 Sodas		1.25	\$ 11.25	
				1 Cookies		8.95	\$ 8.95	
				Service Charge on 63.95		19%	\$ 12.15	
						Total		\$ 76.10
78	3440	11/10/2004	Charleston Civic Center	1 Coffee		20	\$ 20.00	
				1 Decaffeinated Coffee		20	\$ 20.00	
				10 Bottled Water 16oz.		1.25	\$ 12.50	
				4 Sodas		1.25	\$ 5.00	
				1 Cookies		8.95	\$ 8.95	
				Service Charge on 66.45		19%	\$ 12.63	
						Total		\$ 79.08
79	3440	8/6/2004	Charleston Civic Center	1 Coffee		20	\$ 20.00	
				1 Decaffeinated Coffee		20	\$ 20.00	
				9 Bottled Water 16oz.		1.25	\$ 11.25	
				6 Sodas		1.25	\$ 7.50	
				1 Cookies		8.95	\$ 8.95	
				Service Charge on 67.7		19%	\$ 12.87	
						Total		\$ 80.57
80	3440	10/14/2004	Charleston Civic Center	1 Coffee		20	\$ 20.00	
				1 Decaffeinated Coffee		20	\$ 20.00	
				6 Bottled Water 16oz.		1.25	\$ 7.50	
				12 Sodas		1.25	\$ 15.00	
				1 Cookies		8.95	\$ 8.95	
				Service Charge on 71.45		19%	\$ 13.58	

					Total	\$ 85.03
81	3440	6/8/2004	Charleston Civic Center	1 Coffee	19.95	\$ 19.95
				14 Bottled Water 16oz.	1.25	\$ 17.50
				15 Sodas	1.25	\$ 18.75
				2 Cookies	8.5	\$ 17.00
				Service Charge on 73.2	19%	\$ 13.91
				Total		\$ 87.11
82	3440	9/8/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00
				1 Decaffeinated Coffee	21	\$ 21.00
				3 Bottled Water 16oz.	1.25	\$ 3.75
				5 Sodas	1.25	\$ 6.25
				2 Cookies	9.25	\$ 18.50
				Service Charge on 70.5	19%	\$ 13.40
				Tax on 83.90	6%	\$ 5.03
				Total		\$ 88.93
83	3440	9/15/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00
				0 Decaffeinated Coffee	21	\$ 0.00
				18 Bottled Water 16oz.	1.25	\$ 22.50
				9 Sodas	1.25	\$ 11.25
				2 Cookies	9.25	\$ 18.50
				Service Charge on 73.25	19%	\$ 13.92
				Tax on 87.17	6%	\$ 5.23
				Total		\$ 92.40
84	3440	6/10/2004	Charleston Civic Center	1 Coffee	19.95	\$ 19.95
				1 Decaffeinated Coffee	10.05	\$ 10.05
				10 Bottled Water 16oz.	1.25	\$ 12.50
				7 Sodas	1.25	\$ 8.75
				2 Cookies	8.5	\$ 17.00
				Service Charge on 73.25	19%	\$ 14.85
				Total		\$ 93.00
85	3440	9/20/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00
				1 Decaffeinated Coffee	21	\$ 21.00
				8 Bottled Water 16oz.	1.25	\$ 10.00
				4 Sodas	1.25	\$ 5.00
				2 Cookies	9.25	\$ 18.50
				Service Charge on 75.5	19%	\$ 14.35
				Tax on 89.85	6%	\$ 5.39
				Total		\$ 95.24
86	3440	8/16/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00
				1 Decaffeinated Coffee	21	\$ 21.00
				8 Bottled Water 16oz.	1.25	\$ 10.00
				13 Sodas	1.25	\$ 16.25
				2 Cookies	9.25	\$ 18.50
				Service Charge on 86.75	19%	\$ 16.49
				Total		\$ 103.24
87	3440	8/31/2004	Charleston Civic Center	2 Coffee	20	\$ 40.00
				1 Decaffeinated Coffee	20	\$ 20.00
				5 Water Pitchers	1.5	\$ 7.50
				Service Charge on 67.5	19%	\$ 12.83
				Total		\$ 80.33
88	3440	7/19/2005	Charleston Civic Center	2 Coffee	20	\$ 40.00
				1 Decaffeinated Coffee	20	\$ 20.00
				3 Chocolate Chip Cookies	9.25	\$ 27.75
				14 Bottled Water 16oz.	1.25	\$ 17.50
				9 Sodas	1.25	\$ 11.25
				Service Charge on 116.60	10%	\$ 22.14
				Total		\$ 138.64
89	3440	8/12/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00
				6 Bottled Water 16oz.	1.25	\$ 7.50
				5 Sodas	1.25	\$ 6.25
				1 Cookies	8.95	\$ 8.95
				Service Charge on 42.7	19%	\$ 8.12
				Total		\$ 50.82
90	3440	8/9/2005	Charleston Civic Center	3 Coffee	21	\$ 63.00
				1 Decaffeinated Coffee	21	\$ 21.00
				Bottled Water 16oz.		\$ 0.00
				33 Sodas	1.25	\$ 41.25
				3 Cookies	9.25	\$ 27.75
				Service Charge on 153	19%	\$ 29.07
				Total		\$ 182.07
91	3440	10/19/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00

				12 Bottled Water 16oz.	1.25	\$ 15.00
				7 Sodas	1.25	\$ 8.75
				1 Cookies	8.95	\$ 8.95
				Service Charge on 52.7	19%	\$ 10.01
				Total		\$ 62.71
92	3440	9/17/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00
				14 Bottled Water 16oz.	1.25	\$ 17.50
				7 Sodas	1.25	\$ 8.75
				1 Cookies	8.95	\$ 8.95
				Service Charge on 55.20	19%	\$ 10.49
				Total		\$ 65.69
93	3440	12/9/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00
				1 Decaffeinated Coffee	20	\$ 20.00
				5 Bottled Water 16oz.	1.25	\$ 6.25
				8 Sodas	1.25	\$ 10.00
				1 Cookies	8.95	\$ 8.95
				Service Charge on 65.20	19%	\$ 12.39
				Total		\$ 77.59
94	3440	10/20/2005	Charleston Civic Center	1 Coffee	21	\$ 21.00
				1 Decaffeinated Coffee	21	\$ 21.00
				6 Bottled Water 16oz.	1.25	\$ 7.50
				9 Sodas	1.25	\$ 11.25
				2 Cookies	9.25	\$ 18.50
				Service Charge on 79.25	19%	\$ 15.06
				Less Overpayment		(\$15.65)
				Total		\$ 78.66
95	3440	1/13/2005	Charleston Civic Center	1 Coffee	20	\$ 20.00
				1 Decaffeinated Coffee	20	\$ 20.00
				7 Bottled Water 16oz.	1.25	\$ 8.75
				7 Sodas	1.25	\$ 8.75
				1 Cookies	8.95	\$ 8.95
				Service Charge on 66.45	19%	\$ 12.62
				Total		\$ 79.07
97	3440	12/7/2004	Charleston Civic Center	1 Coffee	20	\$ 20.00
				1 Decaffeinated Coffee	20	\$ 20.00
				7 Bottled Water 16oz.	1.25	\$ 8.75
				9 Sodas	1.25	\$ 11.25
				1 Cookies	8.95	\$ 8.95
				Service Charge on 68.95	19%	\$ 13.10
				Total		\$ 82.05
98	3440	1/12/2005	Charleston Civic Center	1 Coffee	20	\$ 20.00
				1 Decaffeinated Coffee	20	\$ 20.00
				10 Bottled Water 16oz.	1.25	\$ 12.50
				8 Sodas	1.25	\$ 10.00
				1 Cookies	8.95	\$ 8.95
				Service Charge on 71.45	19%	\$ 13.58
				Total		\$ 85.03
99	3462	8/23/2005	Blossom Deli	3 Dinners		\$ 104.41
				Gratuity	21%	\$ 21.59
						\$ 126.00
				Wine	-30	-\$ 30.00
				Total		\$ 96.00
100	3462	9/13/2005	Texas Steakhouse	4 Dinners		\$ 108.00
				Total		\$ 108.00
101	3462	6/27/2005	Fifth Quarter	10 Lunches		\$ 103.83
				Gratuity	17%	\$ 18.17
				Total		\$ 122.00
102	3440	9/16/2004	Red Fox Inn	3 Dinners		\$ 145.79
				Gratuity	21%	\$ 30.00
						\$ 175.79
				Unspecified Deduction	-50	-\$ 50.00
				Total		\$ 125.79
103	3462	8/2/2005	Pizza Hut	1 Large Pan, Meat Lover	14.99	\$ 14.99
				1 Large Pan, Cheese	12.99	\$ 12.99
				1 Large Pan, Veggie Lover	9	\$ 9.00
				1 Large Thin, Cheese Pepperoni	9	\$ 9.00
				Coupon		-\$ 6.00
				Tax on 39.98	6%	\$ 2.40
						\$ 42.38
	3462	8/1/2005	Gratz's	3 Dinners		\$ 90.05

				Service Charge	17%	\$ 94.99
					Total	\$ 653.74
125	3440	9/23/2004	Tamarack	11 Pastries	18	\$ 198.00
				11 Fresh Melon and Pineapple Skewers	18	\$ 198.00
				111 Soft Drinks	1.5	\$ 166.50
				6 Coffee/Decaf	24	\$ 144.00
				9 Assorted Cookies	18	\$ 162.00
				6 Dark Chocolate Brownies	24	\$ 144.00
					Total	\$ 1,184.63
127	3461	3/31/2005	Lone Star	1 Business Luncheon		\$ 48.21
					Total	\$ 48.21
128	3440	9/7/2005	Allie's American Grill/Mar	1 Business Luncheon		\$ 62.99
					Total	\$ 62.99
129	3461	4/20/2005	Fifth Quarter	1 Business Luncheon		\$ 68.25
					Total	\$ 68.25
130	3461	2/25/2005	Embassy Suites	30 Working Lunch Buffet	15.95	\$ 478.50
				Service Charge	20%	\$ 95.70
					Total	\$ 574.20
131	3440	11/9/2004	Embassy Suites	30 Revised* Working Lunch Buffet	17.5	\$ 525.00
				Service Charge	20%	\$ 105.00
					Total	\$ 630.00
132	3462	8/24/2005	Embassy Suites	5 100% Columbian Coffee	27	\$ 135.00
				3 100% Decaff Columbian Coffee	27	\$ 81.00
				32 Soft Drinks	1.75	\$ 56.00
				17 Bottled Water	2.5	\$ 42.50
				10 Danish	26	\$ 260.00
						\$ 574.40
				Service Charge	20%	\$ 114.90
				Total		\$ 689.40
				3 Lunch Buffet	6.95	\$ 36.15
					Total	\$ 787.59
133	3440	10/7/2005	Embassy Suites	26 Sodas	1.75	\$ 45.50
				6 Danish	26	\$ 156.00
				5 100% Columbian Coffee	27	\$ 135.00
				3 100% Decaff/Columbian Coffee	27	\$ 81.00
				5 Hot Tea	1.75	\$ 8.75
				35 Assorted Juice	2.95	\$ 103.25
				100 Sliced Fresh Fruits	2.95	\$ 295.00
						\$ 824.50
				Service Charge	20%	\$ 164.90
					Total	\$ 989.40
134	3440	5/16/2005	Embassy Suites	103 Sunrise Buffet	12.95	\$ 1,333.85
				Service Charge	20%	\$ 266.77
					Total	\$ 1,600.62
135	3462	6/28/2005	Embassy Suites	27 Atrium Lunch Buffet	13.95	\$ 376.65
				1 100% Columbian Coffee	14	\$ 14.00
				1 100% Decaffeinated Columbian Coffee	14	\$ 14.00
				22 Soft Drinks	1.75	\$ 38.50
				2 100% Columbian Coffee	14	\$ 28.00
				1 100% Decaffeinated Columbian Coffee	14	\$ 14.00
				12 Soft Drinks-Assorted	1.75	\$ 21.00
				1 Bagels and Cream Cheese	22	\$ 22.00
				1 Coffe Cake/Streusel	20	\$ 20.00
				20 Tortilla Chips and Salsa	2.25	\$ 45.00
				Subtotal		\$ 593.15
				Service Charge	20%	\$ 118.63
				Total		\$ 711.78
	3462	6/29/2005	Embassy Suites	15 Atrium Lunch Buffet	13.95	\$ 209.25
				4 100% Columbian Coffee	14	\$ 56.00
				1 100% Decaffeinated Coffee	14	\$ 14.00
				9 Soft Drinks-Assorted	1.75	\$ 15.75
				1 Bagels and Cream Cheese	22	\$ 22.00
				1 Coffe Cake/Streusel	20	\$ 20.00
				20 Popcorn	1.95	\$ 39.00
				Subtotal		\$ 376.00
				Service Charge	20%	\$ 75.20
				Total		\$ 451.20
						\$ 711.78
					Total	\$ 1,162.98
136	3440	9/28/2004	Mountaineer Race Track	Food		\$ 409.60
				Service Charge		\$ 73.73

137	3462	8/4/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 63.23 \$ 10.00	\$ 483.33
138	3462	12/6/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 66.48 \$ 13.30	\$ 73.23
130	3440	2/16/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 70.50 \$ 11.00	\$ 79.78
140	3462	8/23/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 72.50 \$ 14.50	\$ 81.50
141	3461	4/19/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 87.30 \$ 12.15	\$ 87.00
142	3461	4/19/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 87.30 \$ 12.15	\$ 99.45
143	3462	8/4/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 155.28 \$ 24.00	\$ 99.15
144	3440	12/9/2004	Heavenly Ham	Classic Sandwich Platter Side Salad Soft Drinks	Total \$ 76.50 \$ 11.99 \$ 14.85	\$ 179.28
145	3462	8/19/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 99.55 \$ 15.19	\$ 103.34
140	3440	9/10/2004	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 107.16 \$ 5.00	\$ 110.74
147	3462	7/26/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 101.98 \$ 20.00	\$ 112.15
148	3461	5/19/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 118.54 \$ 17.80	\$ 121.96
149	3440	2/12/2005	Sub Shop Downtown	3 Assorted Hot Sub Platters 20 Chips 20 Coke Products 2 Dozen Cookies Total Gratuity	Total \$ 115.38 \$ 17.31	\$ 132.99
150	3462	7/11/2005	Heavenly Ham	25 Classic Boxed Lunches Gratuity	Total \$ 181.25 \$ 20.00	\$ 201.25
151	3440	9/16/2005	Heavenly Ham	111 Classic Boxed Lunches Gratuity	Total \$ 804.75 \$ 120.75	\$ 925.50
152	3462	7/22/2005	Applebees	1 Business Luncheon	Total \$ 27.07	\$ 27.07
153	3462	8/22/2005	Heavenly Ham	Assorted Boxed Lunches Gratuity	Total \$ 164.99 \$ 32.99	\$ 197.98
154	3440	5/4/2005	Applebees	1 Business Luncheon	Total \$ 39.66	\$ 39.66
155	3462	8/12/2005	Heavenly Ham	11 Assorted Boxed Lunches Gratuity	Total \$ 96.25 \$ 19.25	\$ 115.50
157	3462	8/16/2005	Holiday Inn	Banquet Food Gratuity	Total \$ 146.50 \$ 23.44	\$ 169.94
158	3440	6/29/2004 6/30/2004	Chesterfield House	Food and Service Food and Service	Total \$ 770.00 \$ 770.00	\$ 1,540.00
159	3462	8/30/2005	Comfort Inn Martinsburg	Breakfast Food Gratuity	Total \$ 147.50 \$ 28.55	\$ 174.05
160	3440	9/8/2004	Charleston Marriott	130 Mid-morning Coffee Break	3.95 \$ 513.50	

			130 Beverage Break	3.95	\$ 513.50
			Total		\$ 1,027.00
			1 Service Charge		\$ 389.40
				<u>Total</u>	<u>\$ 1,416.40</u>
161	3462	8/30/2005	Radisson	15 Coffee Tea	10.5 \$ 157.50
				4.5 Dozen Pastries	16 \$ 56.00
				19 Soda	1.35 \$ 25.65
				Service Charge	\$ 93.83
				<u>Total</u>	<u>\$ 332.99</u>
162	3462	2/7/05, 3/15/0	WV Chamber of Commer	1 Legislative Briefing Breakfast	35 \$ 35.00
				1 Legislative Briefing Breakfast	25 \$ 25.00
				<u>Total</u>	<u>\$ 60.00</u>
163	3462	8/22/2005	Days Inn	1 Refreshments for 25 people	75 \$ 75.00
				<u>Total</u>	<u>\$ 75.00</u>
164	3440	9/28/2004	Ramada Plaza Hotel	45 Fruit Tray	2 \$ 90.00
				45 Danishes	1.95 \$ 87.75
				2 Regular Coffee Gallon	15 \$ 30.00
				2 Decaf Coffee Gallon	15 \$ 30.00
				43 Sodas	1.95 \$ 83.85
				1 Hot Tea Gallon	15 \$ 15.00
				47 Juices	2 \$ 94.00
				1 Iced Tea Pitcher	8 \$ 8.00
				Service Charge	\$ 159.72
				<u>Total</u>	<u>\$ 599.32</u>
165	3440	7/8/2004	Civic Center	1 Coffee	19.95 \$ 19.95
				6 Bottled Water	1.25 \$ 7.50
				9 Sodas	1.25 \$ 11.25
				1 Cookies	8.5 \$ 8.50
				Service Charge on 47.20	19% \$ 8.97
				<u>Total</u>	<u>\$ 56.17</u>
166	3440	6/15/2004	Civic Center	1 Coffee	19.95 \$ 19.95
				8 Bottled Water	1.25 \$ 10.00
				12 Sodas	1.25 \$ 15.00
				1 Cookies	8.5 \$ 8.50
				Service Charge on 47.20	19% \$ 10.16
				<u>Total</u>	<u>\$ 63.61</u>
167	3440	8/10/2004	Civic Center	1 Coffee	20 \$ 20.00
				1 Decaf Coffee Gallon	20 \$ 20.00
				25 Bottled Water	1.25 \$ 31.25
				14 Sodas	1.25 \$ 17.50
				1 Cookies	8.95 \$ 8.95
				Service Charge on 97.70	19% \$ 18.57
				Capitol Improvement Fee	\$ 6.00
				<u>Total</u>	<u>\$ 121.27</u>
168	3440	11/12/2004	Civic Center	10 Assorted Breakfast Pastries	8.95 \$ 89.50
				1 Medium Fruit Fondue Tray	95 \$ 95.00
				3 Coffee	20 \$ 60.00
				1 Decaf Coffee Gallon	20 \$ 20.00
				1 Tea by the Bag	1 \$ 1.00
				17 Assorted Juices	1.25 \$ 21.25
				69 Sodas	1.25 \$ 86.25
				Service Charge on 373	19% \$ 70.87
				<u>Total</u>	<u>\$ 443.87</u>
169	3440	12/15/2004	Civic Center	275 Reception Package	5.84 \$ 1,606.00
				Service Charge on 1606	19% \$ 305.14
				<u>Total</u>	<u>\$ 1,911.14</u>
170	3440	11/30/2004	John Skidmore Developn	25 Coffee	1.5 \$ 37.50
				55 Sodas	1 \$ 55.00
				25 Assorted Pastries	2.5 \$ 62.50
				25 Fruit Tray	3 \$ 75.00
				25 Cookies	1.75 \$ 43.75
				Service Charge	\$ 84.79
				<u>Total</u>	<u>\$ 358.54</u>
171	3440	6/9/2004	Wellingtons of Scarlet Oe	1 Catered Breakfast	156.25 \$ 156.25
				<u>Total</u>	<u>\$ 156.25</u>
172	3440	6/9/2004	Wellingtons of Scarlet Oe	1 Catered Lunch	189.95 \$ 189.95
				<u>Total</u>	<u>\$ 189.95</u>
173	3462	6/10/2005	Alladin Restaurant	1 Business Dinner	17.95 \$ 17.95
				Gratuity	\$ 3.00
				<u>Total</u>	<u>\$ 20.95</u>
174	3462	6/17/2005	Applebee's	1 Business Lunch	49.4 \$ 49.40

				Gratuity	\$ 7.50	
				Total		\$ 56.90
175	3440	9/24/2004	Holiday Inn	1 Lunch	7.37	\$ 7.37
				Total		\$ 7.37
176	3440	9/9/2004	Holiday Inn Martinsburg	1 Banquet Food	495.35	\$ 495.35
				1 Banquet Beverage	35	\$ 35.00
				Service Charge		\$ 100.76
				Total		\$ 631.11
177	3440	9/9/2004	Holiday Inn Martinsburg	70 Continental Breakfasts	5.5	\$ 385.00
				1.5 Coffee, tea, decaf	16.5	\$ 24.75
				28 Sodas	1.25	\$ 35.00
				5 Cookies	9.95	\$ 49.75
				3 Brownies	11.95	\$ 35.85
				Service Charge		\$ 100.76
				Total		\$ 631.11
178	3461	3/9/2005	Tidewater	1 Business Dinner Meeting	22.47	\$ 22.47
				Gratuity		\$ 4.00
				Total		\$ 26.47
179	3462	6/16/2005	Applebee's	1 Half Aztec Salad	5.99	\$ 5.99
				1 Half Aztec Salad	5.99	\$ 5.99
				1 Half Chicken Caesar	5.99	\$ 5.99
				1 Oriental Roll	6.49	\$ 6.49
				1 Diet Pepsi	1.79	\$ 1.79
				1 Pepsi	1.79	\$ 1.79
				1 Iced Tea	1.79	\$ 1.79
				Tax	6%	\$ 1.80
				Gratuity		\$ 7.00
				Total		\$ 38.63
180	3462	7/28/2005	Applebee's	1 Business Lunch	36.71	\$ 36.71
				Gratuity		\$ 7.00
				Total		\$ 43.71
181	3462	8/12/2005	Murad's	1 Business Lunch	36.84	\$ 36.84
				Gratuity		\$ 8.00
				Total		\$ 44.84
182	3461	3/30/2005	Fifth Quarter	1 Business Lunch	42.19	\$ 42.19
				Gratuity		\$ 8.00
				Total		\$ 50.19
183	3461	4/1/2005	Applebee's	1 Business Lunch	49.5	\$ 49.50
						\$ 10.00
				Total		\$ 59.50
184	3461	5/18/2005	Applebee's	4 Iced Tea	1.79	7.16
				2 Water	0	0
				1 Reg Gr Oriental	7.99	7.99
				2 Reg Oriental	7.99	15.98
				1 Half Gr Oriental	5.99	5.99
				1 Reg Aztec Salad	7.99	7.99
				1 Fiesta Lime	8.99	8.99
				Tax	6%	\$ 3.26
				Gratuity		\$ 11.00
				Total		\$ 68.36
185	3462	9/27/2005	Marriott - Allie's Grill	1 Corned Beef Hash	7.95	\$ 7.95
				1 Fresh Juice	2.75	\$ 2.75
				1 Beverage	1.75	\$ 1.75
				5 Adult Breakfast Buffet	9.95	\$ 49.75
				Tax		\$ 3.73
				Gratuity		\$ 10.00
				Total		\$ 75.93
187	3440	6/15/04, 6/16/	Kanawha Parks and Rec	2 Catering Fee	510	\$ 1,020.00
				Total		\$ 1,020.00
188	3440	9/24/2004	Holiday Inn Martinsburg	1 Lunch	7.37	\$ 7.37
				Total		\$ 7.37
190	3440	9/1/2005	Walmart	1 Chinnet	51.52	\$ 51.52
				1 Tablecover	11.84	\$ 11.84
				1 Tablecover	5.88	\$ 5.88
				1 Napkin	11.18	\$ 11.18
				1 Spoon	6.88	\$ 6.88
				1 Fork	6.88	\$ 6.88
				Tax	5.65	\$ 5.65
				Total		\$ 99.83
191	3440	2/23/2005	Papa Johns	5 Pizza	9.86	\$ 49.30
				Total		\$ 49.30

192	3440	11/28/2005	Marriott	1 Restaurant Lounge Charge	33	\$ 33.00	
					Total		\$ 33.00
194	3440	8/4/2005	Walmart	1 Tablecloth	5.88	\$ 5.88	
					1 Dinner Plates	7.23	\$ 7.23
					1 Salad Plates	6.74	\$ 6.74
					1 Plastic Forks	7.23	\$ 7.23
					Total		\$ 27.08
195	3462	8/15/2005	Oglebay	40 Sodac and Water	2.75	\$ 110.00	
					40 Coffee and Tea	1.75	\$ 70.00
					40 Brownies	2	\$ 80.00
					40 Cookies	2	\$ 80.00
					Gratuity	57.8	\$ 57.80
					Total		\$ 397.80
196	3461	3/9/2005	Tidewater	1 Business Dinner	25.65	\$ 25.65	
					Total		\$ 25.65
197	3462	10/13/2005	Soho's	4 Iced Tea	1.5	\$ 6.00	
					1 Soho Agnolotti	8.25	\$ 8.25
					2 Chopped Salad	4.95	\$ 9.90
					1 Chopped Salad Sm	4.95	\$ 4.95
					0 Add Chicken to Salad	5	\$ 5.00
					1 Italian Sausage	6.75	\$ 6.75
					1 Italian Meatball	6.75	\$ 6.75
					Tax	2.86	\$ 2.86
					Gratuity	8	\$ 8.00
					Total		\$ 58.46
198	3461	3/31/2005	Tarragon Restaurant	6 Tango Salad	6	\$ 36.00	
					2 Tarragon Salad	8	\$ 16.00
					2 Crab Cakes	26	\$ 52.00
					3 Leek Salmon	24	\$ 72.00
					1 New York Strip	30	\$ 30.00
					1 Sea Bass	28	\$ 28.00
					1 Tarragon Oysters	12	\$ 12.00
					1 Baked Portobello	15	\$ 15.00
					6 Beverage		\$ 11.10
					2 Creme Brulee	6	\$ 12.00
					2 Ice Cream	4	\$ 8.00
					1 Napoleon	8	\$ 8.00
					1 Decadent Cake	10	\$ 10.00
					Tax	18.61	\$ 18.61
					Gratuity	40	\$ 40.00
					Total		\$ 368.71
199	3461	3/14/2005	Applebee's	2 Lunches	17.7	\$ 17.70	
					Gratuity	3.53	\$ 3.53
					Total		\$ 21.30
200	3440	6/24/2004	Applebee's	1 Luncheon	21.8	\$ 21.80	
					Gratuity	4.19	\$ 4.19
					Total		\$ 26.00
201	3440	9/6/2005	Gratz's	2 Lunches	23.48	\$ 23.48	
					Gratuity	4.52	\$ 4.52
					Total		\$ 28.00
202	3462	7/26/2005	Applebee's	3 Lunches	24.97	\$ 24.97	
					Gratuity	5.03	\$ 5.03
					Total		\$ 30.00
203	3440	2/28/2005	Not Provided	2 Lunches	26.92	\$ 26.92	
					Gratuity	5.58	\$ 5.58
					Total		\$ 32.50
204	3462	7/25/2005	Applebee's	4 Lunches	30.26	\$ 30.26	
					Gratuity	5.74	\$ 5.74
					Total		\$ 36.00
205	3461	5/5/2005	Bob Evan's	2 Breakfast	9.96	\$ 9.96	
					Gratuity	3.04	\$ 3.04
							\$ 13.00
	3461	5/5/2005	Soho's	2 Lunch	20.56	\$ 20.56	
					Gratuity	4.44	\$ 4.44
							\$ 25.00
							\$ 13.00
					Total		\$ 38.00
206	3462	8/5/2005	Applebee's	4 Lunches	33.22	\$ 33.22	
					Gratuity	6.78	\$ 6.78
					Total		\$ 40.00

207	3440	12/28/2004	Tidewater	1 Lunch Gratuity	33.71 6.89	\$ 33.71 \$ 6.89	
					Total		\$ 40.60
208	3461	3/2/2005	Tidewater	4 Lunches	42.75	\$ 42.75	
					Total		\$ 42.75
209	3462	6/28/2005	Gratzi's	3 Lunches Gratuity	36.41 6.59	\$ 36.41 \$ 6.59	
					Total		\$ 43.00
210	3440	1/4/2005	Gratzi's	3 Lunches Gratuity	36.41 7.59	\$ 36.41 \$ 7.59	
					Total		\$ 44.00
211	3440	12/16/2004	Applebee's	4 Lunches Gratuity	37.15 6.85	\$ 37.15 \$ 6.85	
					Total		\$ 44.00
212	3462	8/8/2005	Applebee's	5 Lunches Gratuity	42.53 7.47	\$ 42.53 \$ 7.47	
					Total		\$ 50.00
213	3461	6/1/2005	Tidewater	1 Luncheon Gratuity	73.88 15.12	\$ 73.88 \$ 15.12	
					Total		\$ 89.00
214	3461	3/9/2005	Tidewater	4 Lunches Gratuity	46.16 9.84	\$ 46.16 \$ 9.84	
					Total		\$ 56.00
216	3440	2/18/2005	O'Charley's	1 X-Cajun Salad 1 X-Sod & Sal need s.o.d. 1 Chx Quesa Entree 1 Beverage 2 Tea Tax Gratuity	7.99 6.99 7.49 1.99 1.99 1.71 6	\$ 7.99 \$ 6.99 \$ 7.49 \$ 1.99 \$ 3.98 \$ 1.71 \$ 6.00	
					Total		\$ 36.15
233	3462	8/25/2005	Tamarack	1 Food 1 Service Charge	289.5 52.11	\$ 289.50 \$ 52.11	
					Total		\$ 341.61
234	3462	6/14/2005	Radisson Hotel	1 Banquet	1,186.46	\$ 1,186.46	
						\$ 1,186.46	
	3462	6/15/2005	Charleston Marriott	22 Coffee 22 New York Deli Buffet	4.5 16.95	\$ 99.00 \$ 372.90	
						\$ 471.90	
						\$ 1,186.46	
					Total		\$ 1,658.36
235	3440	9/22/2004	Embassy Suites	65 Sunrise Buffet 1 Service Charge	11.95 155.35	\$ 776.75 \$ 155.35	
					Total		\$ 932.10
236	3462	9/13/2005	Embassy Suites	30 2 Entree Dinner Buffet 30 Coffee / Self-Serve 1 Service Charge	25.95 0 155.7	\$ 778.50 \$ 0.00 \$ 155.70	
					Total		\$ 934.20
237	3440	10/13/2004	Embassy Suites	35 Veg Crudite Display Tray 35 Imported & Domestic Cheese Display 1 35 Sliced Fresh Fruit 61 Premium Host Bar (Tickets) 1 Service Charge 1 Service Charge	2.95 3.95 2.65 4.25 per drink 66.85 51.85	\$ 103.25 \$ 138.25 \$ 92.75 \$ 259.25 \$ 66.85 \$ 51.85	
						\$ 712.20	
	3440	10/14/2004	Embassy Suites	30 Atrium Lunch Buffet 1 Assorted Muffins 2 Cookies 2 100% Colombian Coffee 1 100% Decaffeinated Colombian Coffee 1 Hot Tea by Tetley 1 Soft Drinks 1 Iced Tea 30 Soft Drinks 1 Service Charge 1 Service Charge	12.95 20.00 dozen 20.00 dozen 26 per gallon 26 per gallon 1.75 1.75 25 per gallon 1.75 111 10.5	\$ 388.50 \$ 20.00 \$ 40.00 \$ 52.00 \$ 26.00 \$ 1.75 \$ 1.75 \$ 25.00 \$ 52.50 \$ 111.00 \$ 10.50	
						\$ 729.00	

3440	10/15/2004	Embassy Suites	1 Assorted Muffins	20 dozen	\$ 20.00	
			3 100% Colombian Coffee	26 per gallon	\$ 78.00	
			1 100% Decaffeinated Colombian Coffee	26 per gallon	\$ 26.00	
			1 Iced Tea	25 per gallon	\$ 25.00	
			1 Misc.	82.1	\$ 82.10	
			1 Service Charge	29.8	\$ 29.80	
					\$ 260.90	
					\$ 712.20	
					\$ 729.00	
			Total			\$ 1,702.10
254	3440	12/16/2004	Ramada Inn	1 Coffee	65	\$ 65.00
				3 Decaffeinated Coffee	10.5	\$ 31.50
				50 Sodas	1.5	\$ 75.00
				1 Service Charge	30.87	\$ 30.87
			Total			\$ 202.37
255	3462	8/29/2005	Ramada Inn	1 Coffee	65	\$ 65.00
				2 Decaffeinated Coffee	10.5	\$ 21.00
				40 Snacks	1.5	\$ 60.00
				15 Bottled Water	1.75	\$ 26.25
				8 Cookies per dozen	16	\$ 128.00
				1 Service Charge	64.05	\$ 64.05
			Total			\$ 354.30
257	3440	9/9/2004	Ramada Inn	1 Executive A.M. Breakfast	525	\$ 525.00
				1 Coffee	21	\$ 21.00
				1 Decaffeinated Coffee	10.5	\$ 10.50
				1 Sodas	60	\$ 60.00
				1 Cookies	105	\$ 105.00
				1 Brownies	72	\$ 72.00
				1 Service Charge	142.83	\$ 142.83
			Total			\$ 900.33
259	3440	12/8/2005	Bavarian Inn	2 Coffee per gallon	35	\$ 70.00
				3 Pastries per dozen	18	\$ 54.00
				41 Sodas	1.5	\$ 61.50
				1 Fruit Display	70	\$ 70.00
				1 17% Gratuity	43.44	\$ 43.44
			Total			\$ 298.94
			Total			\$116,466.65

Fund Use	
3440	141
3461	28
3462	59

Appendix B1: Purchase Card Expenses by Date

Purchase Card By Date

OBJECT CODE 042

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	Obj	Line	Item Description	Date	Amount
11/12/2004	11/15/2004	S002875606	\$66.88	BIGLEY FOOD LAND	42	1		11/12/2004	\$66.88
6/30/2004	7/1/2004	S002677221	\$0.00	CHESAPEAKE BAGEL	42	2	SODAS	6/30/2004	\$11.25
6/28/2004	6/29/2004	S002674045	\$0.00	CHESAPEAKE BAGEL	42	2	SODAS	6/24/2004	\$11.25
6/30/2004	7/1/2004	S002677221	\$0.00	CHESAPEAKE BAGEL	42	3	DELIVERY FEE	6/30/2004	\$5.00
6/28/2004	6/29/2004	S002674045	\$138.75	CHESAPEAKE BAGEL	42	1	15 CHICKEN ENCHILIDAS, RICE SALAD	6/24/2004	\$127.50
7/8/2004	7/12/2004	S002681888	\$143.75	CHESAPEAKE BAGEL	42	1	CAJUN CHICKEN PATA	6/24/2004	\$127.50
10/14/2004	10/15/2004	S002830114	\$91.50	CHESAPEAKE BAGEL	42	1	1 SM SEMINAR	7/8/2004	\$91.50
10/7/2004	10/8/2004	S002820246	(\$110.00)	COREY BROTHERS INC	42	1	FRUIT: APPLES, BANANAS & ORANGES	9/24/2004	(\$110.00)
10/7/2004	10/8/2004	S002820246	\$95.00	COREY BROTHERS INC	42	1	FRUIT: APPLES, BANANAS & ORANGES	9/24/2004	\$110.00
10/19/2004	10/21/2004	S002838927	\$1,040.10	EMBASSY SUITES	42	1	BREAKFAST MTG. ON DEBRIEFING ON WCC UNIV	9/13/2004	\$995.00
8/12/2004	8/16/2004	S002735069	\$108.75	HEAVENLY HAM	42	1	15 LUNCHES FOR HCAP MEETING	8/12/2004	\$1,040.10
9/22/2004	9/24/2004	S002798521	\$49.04	HEAVENLY HAM	42	1	LUNCH FOR 6 EMPLOYEES IN BECKLEY OFFICE	9/22/2004	\$108.75
7/6/2004	7/8/2004	S002868375	\$87.00	HEAVENLY HAM	42	1		7/8/2004	\$49.04
12/9/2004	12/13/2004	S002913417	\$103.34	HEAVENLY HAM	42	1	15 LUNCHES FOR HCAP MEETING	12/9/2004	\$87.00
7/13/2004	7/15/2004	S002892567	\$211.25	HEAVENLY HAM	42	1	BOX LUNCHES FOR S&L STAFF MEETING	12/9/2004	\$103.34
12/14/2004	12/16/2004	S002918375	(\$103.34)	HEAVENLY HAM	42	1	CREDIT CHARGED IN ERROR	12/14/2004	\$211.25
10/2/2004	10/4/2004	S002813055	\$0.00	JOEYS	42	3	GRATUITY	10/4/2004	(\$103.34)
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42	6	COKE/2 LITERS	10/4/2004	\$13.50
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42	5	DIET COKE/2 LITERS	9/13/2004	\$1.95
8/19/2004	8/23/2004	S002746896	\$0.00	JOEYS	42	4	TAX	9/13/2004	\$3.90
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42	4	CHIPS	8/19/2004	\$4.79
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42	4	TIP	9/13/2004	\$2.95
12/6/2004	12/8/2004	S002905769	\$0.00	JOEYS	42	4	TIP	9/20/2004	\$5.00
8/9/2004	8/12/2004	S002796563	\$0.00	JOEYS	42	3	DELIVERY CHARGE	12/6/2004	\$10.00
8/19/2004	8/23/2004	S002746896	\$0.00	JOEYS	42	3	DELIVERY CHARGE	8/9/2004	\$19.95
8/30/2004	8/31/2004	S002761155	\$0.00	JOEYS	42	3	DELIVERY CHARGE	8/19/2004	\$5.00
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42	3	MEAT & CHEESE TRAY	8/30/2004	\$5.00
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42	3	BROWNIE TRAY	9/13/2004	\$44.95
11/1/2004	11/3/2004	S002858173	\$0.00	JOEYS	42	3	BROWNIE TRAY	9/20/2004	\$19.95
12/6/2004	12/8/2004	S002905769	\$0.00	JOEYS	42	3	BROWNIE TRAY	11/1/2004	\$19.95
8/9/2004	8/12/2004	S002796563	\$0.00	JOEYS	42	2	BROWNIE TRAY	12/6/2004	\$19.95
8/19/2004	8/23/2004	S002746896	\$0.00	JOEYS	42	2	BROWNIE TRAY	8/9/2004	\$5.00
8/30/2004	8/31/2004	S002761155	\$0.00	JOEYS	42	2	ASSORTED SWEETS PLATTER	8/19/2004	\$19.95
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42	2	DELIVERY CHARGE	8/30/2004	\$19.95
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42	2	DELIVERY CHARGE	9/13/2004	\$5.00
10/2/2004	10/4/2004	S002813055	\$0.00	JOEYS	42	2	SERVICE FEE	9/20/2004	\$5.00
10/4/2004	10/5/2004	S002814159	\$0.00	JOEYS	42	2	DELIVERY CHARGE	10/4/2004	\$12.15
11/1/2004	11/3/2004	S002858173	\$0.00	JOEYS	42	2	DELIVERY CHARGE	10/4/2004	\$5.00
12/6/2004	12/8/2004	S002905769	\$0.00	JOEYS	42	2	DELIVERY CHARGE	11/1/2004	\$5.00
9/30/2004	10/1/2004	S002809556	(\$50.00)	JOEYS	42	2	DELIVERY CHARGE	12/6/2004	\$5.00
8/27/2004	8/30/2004	S002759397	(\$4.79)	JOEYS	42	1	REFUND OF 9/20/04 TIP	10/1/2004	(\$5.00)
9/30/2004	10/1/2004	S002833701	\$19.95	JOEYS	42	1	BROWNIE TRAY OMITTED FROM ORIGINAL CHG	8/27/2004	(\$4.79)
10/4/2004	10/5/2004	S002809546	\$54.95	JOEYS	42	1	15 LUNCHES FOR HCAP MEETING	10/4/2004	\$19.95
11/4/2004	10/5/2004	S002814159	\$54.95	JOEYS	42	1	15 LUNCHES FOR HCAP MEETING	9/30/2004	\$54.95
11/4/2004	11/8/2004	S002865183	\$54.95	JOEYS	42	1	15 LUNCHES FOR HCAP MEETING	10/4/2004	\$49.95
10/14/2004	10/15/2004	S002830109	\$62.45	JOEYS	42	1	15 LUNCHES FOR HCAP MEETING	11/4/2004	\$54.95
1/11/2005	1/14/2005	S002954335	\$68.79	JOEYS	42	1	15 LUNCHES FOR HCAP MEETING	10/14/2004	\$62.45
8/9/2004	8/12/2004	S002796563	\$74.90	JOEYS	42	1	BROWNIE TRAY	1/11/2005	\$68.79
9/13/2004	9/14/2004	S002782350	\$76.70	JOEYS	42	1	BROWNIE TRAY	8/9/2004	\$49.95
8/19/2004	8/23/2004	S002746896	\$84.69	JOEYS	42	1	CLUB LOVERS	9/13/2004	\$19.95
					42	1	CLUB LOVERS	8/19/2004	\$54.95

Purchase Card By Date

12/6/2004	12/6/2004	\$89.90	JOEYS	42	1	CLUB LOVERS TRAY	12/6/2004	\$54.95
10/4/2004	10/4/2004	\$93.15	JOEYS	42	1	STARTERS (BREAKFASTS)	10/4/2004	\$67.50
11/3/2004	11/3/2004	\$84.90	JOEYS	42	1	CHICKEN LOVERS	11/1/2004	\$69.95
8/30/2004	8/30/2004	\$98.90	JOEYS	42	1	ITALIAN LOVER	8/30/2004	\$74.95
9/20/2004	9/20/2004	\$99.90	JOEYS	42	1	RIB & CHICKEN LOVERS	9/20/2004	\$69.95
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	9		8/19/2004	\$7.29
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	8		8/19/2004	\$2.59
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	7		8/19/2004	\$2.59
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	6		8/19/2004	\$1.17
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	5		8/19/2004	\$0.99
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	4		8/19/2004	\$3.89
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	3		8/19/2004	\$1.50
8/20/2004	8/20/2004	\$0.00	KANAWHA CITY FOODLA	42	2		8/19/2004	\$0.99
12/13/2004	12/13/2004	\$4.95	KANAWHA CITY FOODLA	42	1	REFRESHMENTS FOR TRAINING	12/10/2004	\$4.95
1/28/2005	1/28/2005	\$15.98	KANAWHA CITY FOODLA	42	1	REFRESHMENTS FOR TRAINING	1/28/2005	\$15.98
9/23/2004	9/23/2004	\$20.93	KANAWHA CITY FOODLA	42	1	MINIATURE CUPCAKES	9/22/2004	\$20.93
8/20/2004	8/20/2004	\$22.20	KANAWHA CITY FOODLA	42	1	SNACK ITEMS FOR TRAINING CLASSES	8/19/2004	\$0.79
10/29/2004	10/29/2004	\$37.90	KANAWHA CITY FOODLA	42	1	MISC. SNACKS FOR MANDATORY MEETINGS	10/28/2004	\$37.90
8/20/2004	8/20/2004	\$86.71	KANAWHA CITY FOODLA	42	1	FOOD ITEMS PURCHASED FOR TRAINING	8/20/2004	\$86.71
9/17/2004	9/17/2004	\$93.88	KANAWHA CITY FOODLA	42	1	FOOD ITEMS PURCHASED FOR TRAINING	9/16/2004	\$93.88
11/24/2004	11/24/2004	\$126.21	KANAWHA CITY FOODLA	42	1	SNACKS FOR TRAINING.	11/24/2004	\$126.21
11/12/2004	11/12/2004	\$137.43	KANAWHA CITY FOODLA	42	1	SNACKS FOR TRAINING.	11/12/2004	\$137.43
10/4/2004	10/4/2004	\$149.13	KANAWHA CITY FOODLA	42	1	ASST. TRAYS OF FOOD - EMPLOYEE LEASING	9/22/2004	\$149.13
12/10/2004	12/10/2004	\$228.61	KANAWHA CITY FOODLA	42	1		12/10/2004	\$228.61
1/11/2005	1/11/2005	\$259.89	KANAWHA CITY FOODLA	42	1		1/11/2005	\$259.89
1/4/2005	1/4/2005	\$303.85	KANAWHA CITY FOODLA	42	1		1/4/2005	\$303.85
9/13/2004	9/13/2004	\$847.84	KROGER	42	1	PUBLIC EMPLOYEE APPRECIATION LUNCHEON	9/13/2004	\$847.84
9/24/2004	9/24/2004	\$12.00	KROGER	42	1	PUBLIC EMPLOYEE APPRECIATION LUNCHEON	9/24/2004	\$12.00
9/24/2004	9/24/2004	\$93.28	KROGER	42	1	FRUIT CUP & HBALOONS	9/24/2004	\$93.28
9/23/2004	9/23/2004	\$42.32	KROGER	42	1	BALLOONS	9/23/2004	\$42.32
9/24/2004	9/24/2004	\$65.73	KROGER	42	1	PUBLIC EMPLOYEE APPRECIATION LUNCHEON	9/24/2004	\$65.73
10/7/2004	10/7/2004	\$18.00	LEE'S STUDIO EAST INC	42	3	GRATUITY	10/7/2004	\$18.00
10/7/2004	10/7/2004	\$75.00	LEE'S STUDIO EAST INC	42	2	LUNCHEON	10/7/2004	\$75.00
10/18/2004	10/18/2004	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	10/18/2004	\$11.25
10/25/2004	10/25/2004	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	10/25/2004	\$11.25
11/18/2004	11/18/2004	\$114.00	LEE'S STUDIO EAST INC	42	2	LUNCH	11/18/2004	\$114.00
11/29/2004	11/29/2004	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	11/29/2004	\$11.25
12/20/2004	12/20/2004	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	12/20/2004	\$11.25
1/3/2005	1/3/2005	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	1/3/2005	\$11.25
1/13/2005	1/13/2005	\$11.25	LEE'S STUDIO EAST INC	42	2	GRATUITY	1/13/2005	\$11.25
1/6/2005	1/6/2005	\$69.00	LEE'S STUDIO EAST INC	42	1	BREAKFAST FOR 10	1/6/2005	\$69.00
10/18/2004	10/18/2004	\$75.00	LEE'S STUDIO EAST INC	42	1	8 BOX LUNCHEON FOR EXE. COMM. FOR BOM	10/18/2004	\$75.00
10/25/2004	10/25/2004	\$75.00	LEE'S STUDIO EAST INC	42	1	LUNCH	10/25/2004	\$75.00
11/29/2004	11/29/2004	\$75.00	LEE'S STUDIO EAST INC	42	1	LUNCH	11/29/2004	\$75.00
12/20/2004	12/20/2004	\$75.00	LEE'S STUDIO EAST INC	42	1	LUNCH	12/20/2004	\$75.00
1/3/2005	1/3/2005	\$75.00	LEE'S STUDIO EAST INC	42	1	LUNCH	1/3/2005	\$75.00
1/13/2005	1/13/2005	\$75.00	LEE'S STUDIO EAST INC	42	1	LUNCH	1/13/2005	\$75.00
12/13/2004	12/13/2004	\$103.50	LEE'S STUDIO EAST INC	42	1	12 BOX LUNCHEON WIDRINKS FOR BOM MTG.	12/13/2004	\$103.50
11/18/2004	11/18/2004	\$45.00	LEE'S STUDIO EAST INC	42	1	CONTINENTAL BREAKFASTS	11/18/2004	\$45.00
9/15/2004	9/15/2004	\$341.55	LEE'S STUDIO EAST INC	42	1	BREAKFAST	9/15/2004	\$341.55
9/22/2004	9/22/2004	\$36.21	MURIALE'S RESTAURA	42	1	FOOD & BEVERAGES FOR AWARDS CEREMONY	9/22/2004	\$36.21
1/28/2005	1/28/2005	\$134.00	RELIUS CATERING	42	1	15 LUNCHEON FOR HCAP	1/28/2005	\$134.00

Purchase Card By Date

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	Obj	Line	Item Description	Amount
10/6/2004	10/7/2004	S002818256	\$314.65	TOPSPOT COUNTRY COOKIN	42	1		\$314.65
12/30/2004	12/31/2004	S002935849	\$94.49	TRVILLIANS PHARMAC	42	1		\$94.49
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	14	GRAPES	\$0.01
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	13	GRAPES	\$1.82
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	12	GRAPES	\$2.04
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	11	GRAPES	\$1.97
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	10	CRACKERS	\$5.00
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	9	CHEESE CUBES	\$3.92
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	8	CHEESE CUBES	\$4.54
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	7	LEMONS	\$2.43
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	6	TOTHPICKS	\$0.58
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	5	SODA	\$10.62
9/21/2004	9/22/2004	S002794322	\$0.00	WAL-MART	42	4	CUPS	\$8.70
9/21/2004	9/22/2004	S002796539	\$0.00	WAL-MART	42	4	COOKIES	\$2.78
9/21/2004	9/22/2004	S002796539	\$0.00	WAL-MART	42	3	NAPKINS	\$3.92
9/21/2004	9/22/2004	S002796539	\$0.00	WAL-MART	42	3	ICE	\$2.98
9/21/2004	9/22/2004	S002796539	\$0.00	WAL-MART	42	2	LEMONADE	\$3.18
9/21/2004	9/22/2004	S002796539	\$0.00	WAL-MART	42	2	COOKIES	\$10.54
9/21/2004	9/22/2004	S002796539	\$36.40	WAL-MART	42	1	COOKIES	\$20.00
9/21/2004	9/22/2004	S002796539	\$48.59	WAL-MART	42	1	COOKIES	\$48.59
11/5/2004	11/5/2004	S002865192	\$50.73	WAL-MART	42	1	LEMONADE	\$2.00
9/21/2004	9/22/2004	S002794322	\$104.14	WAL-MART	42	1	REFRESHMENTS FOR TARGET/FOCUS SEMINAR	\$104.14
10/12/2004	10/13/2004	S002825888	\$104.38	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$104.38
8/4/2004	8/4/2004	S002720053	\$107.10	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$107.10
8/20/2004	8/20/2004	S002746881	\$120.39	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$120.39
10/27/2004	10/28/2004	S002850034	\$121.53	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY TRAINING	\$121.53
10/26/2004	10/27/2004	S002847771	\$123.97	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$123.97
10/26/2004	10/27/2004	S002847771	\$134.70	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$134.70
9/15/2004	9/15/2004	S002784340	\$315.87	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$315.87
9/23/2004	9/23/2004	S002802450	\$623.54	WAL-MART	42	1	REFRESHMENTS FOR MANDATORY SEMINAR	\$623.54
1/20/2005	1/24/2005	S002967986	\$200.00	WELLINGTON'S AT SCARLE	42	1	CATERING	\$200.00
1/27/2005	1/31/2005	S002979280	\$1,630.80	WELLINGTON'S AT SCARLE	42	1	CATERING	\$1,630.80
			\$12,194.94					\$12,194.94

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	Obj	Line	Item Description	Amount
8/19/2005	8/22/2005	S003276479	\$52.44	CHESAPEAKE BAGEL	42	1	BREAKFAST FOODS FOR MTG. W/IC	\$52.44
9/16/2005	9/16/2005	S003319178	\$52.66	HEAVENLY HAM	42	1	BECKLEY EMPLOYEE LUNCH FOR PERW	\$52.66
11/30/2005	12/1/2005	S003429630	\$369.75	JOEYS	42	1	TIP	\$369.75
3/21/2005	3/23/2005	S003059304	\$0.00	JOEYS	42	4	TIP	\$10.00
3/21/2005	3/23/2005	S003059304	\$0.00	JOEYS	42	3	BROWNIE TRAY	\$19.95
3/21/2005	3/23/2005	S003059304	\$0.00	JOEYS	42	2	DELIVERY CHARGE	\$5.00
7/27/2005	7/29/2005	S003240200	\$73.10	JOEYS	42	1	ITEMS FOR HOSPITALITY	\$73.10
3/21/2005	3/23/2005	S003059304	\$64.90	JOEYS	42	1	BBQ LOVERS	\$49.95
11/8/2005	11/9/2005	S003401088	\$135.01	JOEYS	42	1	ITEMS FOR HOSPITALITY	\$135.01
7/13/2005	7/15/2005	S00322733	\$144.45	JOEYS	42	1	ITEMS FOR HOSPITALITY	\$144.45
11/17/2005	11/18/2005	S003390931	\$147.05	JOEYS	42	1	ITEMS FOR HOSPITALITY	\$147.05
11/2/2005	11/3/2005	S003390931	\$154.85	JOEYS	42	1	ITEMS FOR HOSPITALITY	\$154.85
11/2/2005	11/4/2005	S003390935	\$7.31	KANAWHA CITY FOODLA	42	1	ITEMS PURCHASED FOR HOSPITALITY	\$7.31
3/28/2005	3/29/2005	S003066898	\$11.99	KANAWHA CITY FOODLA	42	1	ITEMS PURCHASED FOR HOSPITALITY	\$11.99
11/30/2005	12/2/2005	S003432181	\$12.14	KANAWHA CITY FOODLA	42	1	ITEMS PURCHASED FOR HOSPITALITY	\$12.14
7/14/2005	7/18/2005	S003225698	\$19.30	KANAWHA CITY FOODLA	42	1	ITEMS FOR HOSPITALITY	\$19.30
7/26/2005	7/28/2005	S003240035	\$19.95	KANAWHA CITY FOODLA	42	1	ITEMS FOR HOSPITALITY	\$19.95
3/29/2005	3/30/2005	S003068540	\$19.99	KANAWHA CITY FOODLA	42	1	ITEMS PURCHASED FOR HOSPITALITY	\$19.99
2/17/2005	2/21/2005	S003012772	\$25.13	KANAWHA CITY FOODLA	42	1	ITEMS PURCHASED FOR HOSPITALITY	\$25.13

Purchase Card By Date

Date	Account Number	Description	Quantity	Unit Price	Total Price
7/25/2005	7/27/2005	1	\$29.70	ITEMS PURCHASED FOR HOSPITALITY	\$29.70
9/28/2005	9/30/2005	5	\$37.75	LUNCHES FOR HCAB EXECUTIVE SESSION	\$188.88
12/12/2005	12/14/2005	1	\$38.13	LUNCHES FOR HOSPITALITY	\$38.13
3/31/2005	4/4/2005	1	\$38.59	ITEMS PURCHASED FOR HOSPITALITY	\$38.59
3/30/2005	4/1/2005	1	\$40.70	ITEMS PURCHASED FOR HOSPITALITY	\$40.70
11/2/2005	11/4/2005	1	\$41.86	ITEMS PURCHASED FOR HOSPITALITY	\$41.86
11/7/2005	11/9/2005	1	\$45.76	ITEMS PURCHASED FOR HOSPITALITY	\$45.76
3/1/2005	3/14/2005	15	\$55.24	FOR HCAB MEETING	\$828.60
7/27/2005	7/29/2005	1	\$63.40	COOKIES FOR TRAINING CLASSES RULE 1	\$63.40
2/17/2005	2/21/2005	1	\$65.90	COOKIES FOR HOSPITALITY	\$65.90
7/11/2005	7/13/2005	1	\$75.22	ITEMS FOR HOSPITALITY	\$75.22
11/30/2005	12/2/2005	1	\$83.97	ITEMS FOR HOSPITALITY	\$83.97
3/24/2005	3/24/2005	1	\$87.71	ITEMS FOR HOSPITALITY	\$87.71
5/19/2005	5/23/2005	1	\$104.59	SOFT DRINKS&COFFEE FOR TRAINING IN MAY (\$104.59
7/17/2005	7/11/2005	1	\$108.16	ITEMS FOR HOSPITALITY	\$108.16
5/3/2005	5/3/2005	1	\$118.49	ITEMS FOR HOSPITALITY	\$118.49
3/4/2005	3/7/2005	1	\$130.04	ITEMS FOR HOSPITALITY	\$130.04
2/2/2005	2/2/2005	1	\$139.39	ITEMS FOR HOSPITALITY	\$139.39
3/21/2005	3/21/2005	1	\$150.86	ITEMS FOR HOSPITALITY	\$150.86
3/24/2005	3/24/2005	1	\$160.02	ITEMS FOR HOSPITALITY	\$160.02
11/18/2005	11/18/2005	1	\$174.11	ITEMS FOR HOSPITALITY	\$174.11
4/20/2005	4/20/2005	1	\$178.74	REFRESHMENTS FOR TRAINING - PPI, CLAIMS,	\$178.74
4/6/2005	4/6/2005	1	\$225.83	REFRESHMENTS FOR TRAINING - PPI, CLAIMS,	\$225.83
8/30/2005	8/30/2005	2	\$5.29	HERSHEY KISSES CANDY	\$10.58
8/30/2005	8/30/2005	1	\$5.29	HERSHEY CANDY	\$5.29
7/19/2005	7/19/2005	2	\$36.99	FRUIT TRAY	\$73.98
12/12/2005	12/12/2005	1	\$23.45	FRUIT TRAY	\$23.45
12/14/2005	12/14/2005	1	\$14.32	FRUIT TRAY	\$14.32
8/2/2005	8/2/2005	1	\$18.15	FRUIT TRAY	\$18.15
7/19/2005	7/19/2005	1	\$7.38	FRUIT TRAY	\$7.38
5/11/2005	5/11/2005	3	\$76.67	ORANGE JUICE	\$230.01
6/6/2005	6/6/2005	3	\$9.35	BREAKFAST & AFTERNOON DRINKS & SNACKS	\$28.05
7/18/2005	7/18/2005	3	\$19.42	PORTION OF GRATUITY	\$58.26
5/10/2005	5/10/2005	3	\$76.67	GRATUITY	\$230.01
6/6/2005	6/6/2005	2	\$79.50	BREAKFAST & AFTERNOON DRINKS & SNACKS	\$159.00
7/18/2005	7/18/2005	2	\$79.50	LUNCH	\$159.00
8/25/2005	8/25/2005	2	\$17.32	LUNCHES	\$34.64
12/19/2005	12/19/2005	2	\$22.38	GRATUITY	\$44.76
6/6/2005	6/6/2005	1	\$10.00	REMAINDER OF 6/6/05 GRATUITY	\$10.00
5/20/2005	5/20/2005	1	\$48.30	BREAKFASTS	\$48.30
10/21/2005	10/21/2005	1	\$69.00	WORKING BREAKFAST WIDELOITTE CONSULTANTS	\$69.00
11/14/2005	11/14/2005	1	\$72.45	WORKING BREAKFAST WIDELOITTE CONSULTANTS	\$72.45
10/13/2005	10/13/2005	1	\$78.75	15 FOR HCAB	\$78.75
9/8/2005	9/8/2005	1	\$94.87	15 LUNCHES FOR HCAB MEETING	\$94.87
7/18/2005	7/18/2005	1	\$120.75	BREAKFAST & DRINKS FOR 20 PEOPLE	\$120.75
8/23/2005	8/23/2005	1	\$120.75	BREAKFAST & DRINKS FOR 20 PEOPLE	\$120.75
12/20/2005	12/20/2005	1	\$132.25	HCAP 15 MEALS	\$132.25
8/25/2005	8/25/2005	1	\$115.50	LUNCHES	\$115.50
6/6/2005	6/6/2005	1	\$49.50	BREAKFAST	\$49.50
6/4/2005	6/4/2005	1	\$142.31	FOOD FOR HCAB MEETING	\$142.31
7/18/2005	7/18/2005	1	\$50.00	BREAKFASTS	\$50.00
12/19/2005	12/19/2005	1	\$149.25	LUNCH	\$149.25
5/19/2005	5/19/2005	1	\$76.66	BREAKFAST & AFTERNOON DRINKS & SNACKS	\$76.66
7/27/2005	7/27/2005	1	\$29.70	ITEMS PURCHASED FOR HOSPITALITY	\$29.70
9/30/2005	9/30/2005	5	\$37.75	LUNCHES FOR HCAB EXECUTIVE SESSION	\$188.88
12/12/2005	12/14/2005	1	\$38.13	LUNCHES FOR HOSPITALITY	\$38.13
3/31/2005	4/4/2005	1	\$38.59	ITEMS PURCHASED FOR HOSPITALITY	\$38.59
3/30/2005	4/1/2005	1	\$40.70	ITEMS PURCHASED FOR HOSPITALITY	\$40.70
11/2/2005	11/4/2005	1	\$41.86	ITEMS PURCHASED FOR HOSPITALITY	\$41.86
11/7/2005	11/9/2005	1	\$45.76	ITEMS PURCHASED FOR HOSPITALITY	\$45.76
3/1/2005	3/14/2005	15	\$55.24	FOR HCAB MEETING	\$828.60
7/27/2005	7/29/2005	1	\$63.40	COOKIES FOR TRAINING CLASSES RULE 1	\$63.40
2/17/2005	2/21/2005	1	\$65.90	COOKIES FOR HOSPITALITY	\$65.90
7/11/2005	7/13/2005	1	\$75.22	ITEMS FOR HOSPITALITY	\$75.22
11/30/2005	12/2/2005	1	\$83.97	ITEMS FOR HOSPITALITY	\$83.97
3/24/2005	3/24/2005	1	\$87.71	ITEMS FOR HOSPITALITY	\$87.71
5/19/2005	5/23/2005	1	\$104.59	SOFT DRINKS&COFFEE FOR TRAINING IN MAY (\$104.59
7/17/2005	7/11/2005	1	\$108.16	ITEMS FOR HOSPITALITY	\$108.16
5/3/2005	5/3/2005	1	\$118.49	ITEMS FOR HOSPITALITY	\$118.49
3/4/2005	3/7/2005	1	\$130.04	ITEMS FOR HOSPITALITY	\$130.04
2/2/2005	2/2/2005	1	\$139.39	ITEMS FOR HOSPITALITY	\$139.39
3/21/2005	3/21/2005	1	\$150.86	ITEMS FOR HOSPITALITY	\$150.86
3/24/2005	3/24/2005	1	\$160.02	ITEMS FOR HOSPITALITY	\$160.02
11/18/2005	11/18/2005	1	\$174.11	ITEMS FOR HOSPITALITY	\$174.11
4/20/2005	4/20/2005	1	\$178.74	REFRESHMENTS FOR TRAINING - PPI, CLAIMS,	\$178.74
4/6/2005	4/6/2005	1	\$225.83	REFRESHMENTS FOR TRAINING - PPI, CLAIMS,	\$225.83
8/30/2005	8/30/2005	2	\$0.00	KROGER	\$0.00
8/30/2005	8/30/2005	1	\$10.58	KROGER	\$10.58
7/19/2005	7/20/2005	2	\$0.00	KROGER	\$0.00
12/12/2005	12/13/2005	1	\$23.45	KROGER	\$23.45
12/14/2005	12/15/2005	1	\$14.32	KROGER	\$14.32
8/2/2005	8/3/2005	1	\$18.15	KROGER	\$18.15
7/19/2005	7/20/2005	1	\$44.37	KROGER	\$44.37
5/20/2005	5/27/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
6/6/2005	6/10/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
7/18/2005	7/19/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
5/20/2005	5/27/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
6/6/2005	6/10/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
7/18/2005	7/19/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
8/25/2005	8/26/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
12/19/2005	12/20/2005	1	\$0.00	LEE'S STUDIO EAST INC	\$0.00
6/14/2005	6/15/2005	1	\$10.00	LEE'S STUDIO EAST INC	\$10.00
8/25/2005	8/26/2005	1	\$48.30	LEE'S STUDIO EAST INC	\$48.30
5/20/2005	5/27/2005	1	\$69.00	LEE'S STUDIO EAST INC	\$69.00
10/21/2005	10/24/2005	1	\$72.45	LEE'S STUDIO EAST INC	\$72.45
11/11/2005	11/14/2005	1	\$77.62	LEE'S STUDIO EAST INC	\$77.62
10/15/2005	10/17/2005	1	\$78.75	LEE'S STUDIO EAST INC	\$78.75
9/9/2005	9/12/2005	1	\$94.87	LEE'S STUDIO EAST INC	\$94.87
7/18/2005	7/19/2005	1	\$120.75	LEE'S STUDIO EAST INC	\$120.75
8/22/2005	8/23/2005	1	\$132.25	LEE'S STUDIO EAST INC	\$132.25
12/20/2005	12/21/2005	1	\$132.82	LEE'S STUDIO EAST INC	\$132.82
8/25/2005	8/26/2005	1	\$136.35	LEE'S STUDIO EAST INC	\$136.35
6/6/2005	6/10/2005	1	\$142.31	LEE'S STUDIO EAST INC	\$142.31
6/4/2005	6/10/2005	1	\$146.92	LEE'S STUDIO EAST INC	\$146.92
7/18/2005	7/19/2005	1	\$171.63	LEE'S STUDIO EAST INC	\$171.63
12/19/2005	12/20/2005	1	\$230.00	LEE'S STUDIO EAST INC	\$230.00
5/20/2005	5/27/2005	1	\$230.00	LEE'S STUDIO EAST INC	\$230.00

Purchase Card By Date

5/26/2005	5/27/2005	5/28.74	42	1	BREAKFAST HCAP	5/27/2005	\$258.74
9/14/2005	9/15/2005	\$38.76	42	1	LUNCH FOR FAIRMONT EMPLOYEES	9/14/2005	\$38.76
9/15/2005	7/12/2005	\$91.49	42	1	ITEMS FOR HOSPITALITY	7/12/2005	\$91.49
9/15/2005	9/15/2005	\$3.00	42	2	GRATUITY	9/15/2005	\$3.00
9/15/2005	9/15/2005	\$26.87	42	1	WORKING DINNER MEDATA PROJECT	9/15/2005	\$26.87
8/3/2005	8/3/2005	\$43.96	42	1	ITEMS FOR HOSPITALITY	8/3/2005	\$43.96
11/4/2005	11/3/2005	\$44.28	42	1	ITEMS FOR HOSPITALITY	11/3/2005	\$44.28
7/26/2005	7/25/2005	\$44.75	42	1	LUNCH FOR HOPE FALLEN'S TRANSITION TEAM	7/25/2005	\$44.75
11/24/2005	11/23/2005	\$45.28	42	1	ITEMS FOR HOSPITALITY	11/23/2005	\$45.28
8/10/2005	8/9/2005	\$54.90	42	1	ITEMS FOR HOSPITALITY	8/9/2005	\$54.90
7/25/2005	7/25/2005	\$61.68	42	1	ITEMS FOR HOSPITALITY	7/25/2005	\$61.68
11/18/2005	11/18/2005	\$67.27	42	1	ITEMS FOR HOSPITALITY	11/18/2005	\$67.27
11/19/2005	8/17/2005	\$80.91	42	1	ITEMS FOR HOSPITALITY	8/17/2005	\$80.91
8/17/2005	6/24/2005	\$66.36	42	1	GIFT BASKET FOR OUT-OF-STATE CO.	6/24/2005	\$66.36
6/24/2005	11/7/2005	\$60.86	42	1	PIZZAS FOR LUNCHEON MEETING	11/7/2005	\$60.86
11/17/2005	12/18/2005	(\$409.00)	42	1	REFUND FOR TAXES CHARGE IN ERROR.	12/18/2005	(\$409.00)
12/14/2005	(\$14.10)		42	1	10 MEALS WDRINKS FOR MTG. ON REORG.	8/10/2005	\$82.50
7/16/2005	3/4/2005	\$100.00	42	1	HCAP LUNCH	3/4/2005	\$100.00
8/10/2005	7/5/2005	\$148.50	42	1	18 LUNCHESES WDRINKS FOR PROV. BD.	7/5/2005	\$148.50
3/3/2005	9/26/2005	\$174.00	42	1	18 LUNCHESES WDRINKS FOR IEB BD. MTG.	9/26/2005	\$174.00
7/5/2005	11/21/2005	\$190.99	42	1	15 LUNCHESES & DRINKS FOR BD. MTG.	11/21/2005	\$190.99
9/28/2005	8/2/2005	\$192.49	42	1	15 LUNCHESES WDRINKS FOR BD. MTG.	8/2/2005	\$192.49
11/18/2005	9/19/2005	\$207.75	42	1	15 LUNCHESES WDRINKS FOR BD. MTG.	9/19/2005	\$207.75
8/3/2005	6/21/2005	\$219.50	42	1	LUNCH FOR OUTSIDE GUEST	6/21/2005	\$219.50
9/19/2005	11/30/2005	\$243.00	42	1	22 LUNCHESES FOR BOARD MEETING	11/30/2005	\$243.00
3/3/2005	6/22/2005	\$249.10	42	1	23 LUNCHESES WDRINKS FOR MTG.	6/22/2005	\$249.10
7/5/2005	8/16/2005	\$263.50	42	1	23 LUNCHESES WDRINKS FOR PROVISIONAL BD.	8/16/2005	\$263.50
11/29/2005	9/27/2005	\$288.00	42	1	15 LUNCHESES HACAP	9/27/2005	\$288.00
8/22/2005	8/30/2005	\$309.75	42	1	40 LUNCHESES WDRINKS FOR CLAIMS MTG.	8/30/2005	\$309.75
8/16/2005	12/15/2005	\$364.00	42	1	100 BRUNCH FOODS WDRINKS FOR CLAIMS MTG.	12/15/2005	\$364.00
9/16/2005	8/4/2005	\$365.00	42	1	15 LUNCHESES WDRINKS FOR CLAIMS MTG.	8/4/2005	\$365.00
8/30/2005	9/9/2005	\$409.00	42	1	15 LUNCHESES WDRINKS FOR CLAIMS MTG.	9/9/2005	\$409.00
12/14/2005	9/16/2005	\$445.00	42	1	100 BRUNCH FOODS WDRINKS FOR CLAIMS MTG.	9/16/2005	\$445.00
8/4/2005	3/26/2005	\$707.50	42	1	ITEMS PURCHASED FOR HOSPITALITY	3/26/2005	\$707.50
9/14/2005	9/15/2005	\$1,022.40	42	1	22 PEAR DIFFERENCE	9/15/2005	\$1,022.40
9/14/2005	6/30/2005	\$107.96	42	1	21 PICKS	6/30/2005	\$107.96
9/14/2005	9/14/2005	\$0.01	42	22	PEAR DIFFERENCE	9/14/2005	\$0.01
9/14/2005	9/14/2005	\$3.44	42	20	H-LOCK	9/14/2005	\$3.44
9/14/2005	9/14/2005	\$2.97	42	19	M & M	9/14/2005	\$2.97
9/14/2005	9/14/2005	\$3.17	42	18	APPLES	9/14/2005	\$3.17
9/14/2005	9/14/2005	\$2.25	42	16	CELERY/CARROT	9/14/2005	\$2.25
9/14/2005	9/14/2005	\$2.44	42	16	NECTARINES	9/14/2005	\$2.44
9/14/2005	9/14/2005	\$1.39	42	15	BANANAS	9/14/2005	\$1.39
9/14/2005	9/14/2005	\$1.16	42	14	PEARS	9/14/2005	\$1.16
9/14/2005	9/14/2005	\$3.08	42	14	GRAPES	9/14/2005	\$3.08
9/14/2005	9/14/2005	\$8.00	42	12	SODAS	9/14/2005	\$8.00
9/14/2005	9/14/2005	\$5.31	42	12	SESAME SEED BUNS	9/14/2005	\$5.31
9/14/2005	9/14/2005	\$2.50	42	10	CRACKERS	9/14/2005	\$2.50
9/14/2005	9/14/2005	\$1.78	42	9	CRACKERS	9/14/2005	\$1.78
9/14/2005	9/14/2005	\$2.00	42	8	BISTRO CRACKERS	9/14/2005	\$2.00

Purchase Card By Date

Vendor	Prior to 02/01/05	
	Amount	Count
Bigley Foodland	\$66.88	1
Chesapeake Bagel	\$374.00	3
Corey Brothers Inc.	\$995.00	1
Embassy Suites	\$1,040.10	1
Heavenly Ham	\$456.04	4
Joey's	\$1,022.29	14
Kanawha City Foodland	\$1,487.67	13
Kroger	\$1,061.17	5
Lee's Studio East Inc.	\$1,389.30	12
Muriale's Restaurant	\$36.21	1
Papa John's	N/A	N/A
Perdue Grocery Inc.	N/A	N/A
Pizza Hut	N/A	N/A
Relish Catering	\$134.00	1
Topsport Country Cookin	\$314.65	1
Trivilliant's Pharmacy	\$94.49	1
Wal-Mart	\$1,892.34	12
Wellington's	\$1,830.80	2
	\$12,194.94	72

Vendor	After 02/01/05	
	Amount	Count
Bigley Foodland	N/A	N/A
Chesapeake Bagel	\$52.44	1
Corey Brothers Inc.	N/A	N/A
Embassy Suites	N/A	N/A
Heavenly Ham	\$52.66	1
Joey's	\$1,109.11	7
Kanawha City Foodland	\$2,309.97	30
Kroger	\$110.87	5
Lee's Studio East Inc.	\$2,047.51	17
Muriale's Restaurant	\$38.76	1
Papa John's	\$626.60	11
Perdue Grocery Inc.	\$66.36	1
Pizza Hut	\$60.86	1
Relish Catering	\$5,568.88	18
Topsport Country Cookin	N/A	N/A
Trivilliant's Pharmacy	N/A	N/A
Wal-Mart	\$1,791.24	14
Wellington's	\$6,365.64	25
	\$20,183.90	132
	\$32,378.84	204

Furniture By Date

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	OBJ	LINE	ITEM DESCRIPTION	DATE	AMOUNT
6/4/2004	6/7/2004	S002644907	\$2,113.14	CAPITOL BUSINESS INTERIOR	58	1		6/3/2004	\$2,113.14
10/26/2004	10/27/2004	S002847767	\$1,980.85	CAPITOL BUSINESS INTERIOR	58	1		11/3/2004	\$1,980.85
8/11/2004	8/12/2004	S002795639	\$1,969.25	CAPITOL BUSINESS INTERIOR	58	1		8/25/2004	\$1,969.25
6/16/2004	6/17/2004	S002660417	\$1,895.85	CAPITOL BUSINESS INTERIOR	58	1	BOOKCASE	6/15/2004	\$238.20
10/7/2004	10/8/2004	S002820241	\$1,741.56	CAPITOL BUSINESS INTERIOR	58	1		10/5/2004	\$1,741.56
12/10/2004	12/13/2004	S002913415	\$1,625.84	CAPITOL BUSINESS INTERIOR	58	1		12/9/2004	\$1,625.84
7/29/2004	7/30/2004	S002713015	\$1,613.22	CAPITOL BUSINESS INTERIOR	58	1		7/2/2004	\$1,613.22
9/15/2004	9/16/2004	S002786374	\$1,549.28	CAPITOL BUSINESS INTERIOR	58	1		9/13/2004	\$1,549.28
10/13/2004	10/14/2004	S002827894	\$1,521.77	CAPITOL BUSINESS INTERIOR	58	1		8/13/2004	\$1,521.77
1/13/2005	1/14/2005	S002954321	\$1,478.99	CAPITOL BUSINESS INTERIOR	58	1	3 SIDE CHAIRS, 1 EXE. CHAIR, TOP W/BASE	1/6/2005	\$1,478.99
1/13/2005	1/14/2005	S002954356	\$1,438.42	CAPITOL BUSINESS INTERIOR	58	1		12/10/2004	\$1,438.42
7/14/2004	7/15/2004	S002692558	\$1,262.40	CAPITOL BUSINESS INTERIOR	58	1		6/3/2004	\$1,262.40
10/1/2004	10/4/2004	S002813033	\$1,179.75	CAPITOL BUSINESS INTERIOR	58	1	5 CHAIRS W/OAK TRIM FOR P. LYNCH'S OFFICE	10/7/2004	\$1,179.75
9/16/2004	9/17/2004	S002788353	\$1,124.24	CAPITOL BUSINESS INTERIOR	58	1		9/1/2004	\$1,124.24
9/2/2004	9/3/2004	S002766792	\$936.10	CAPITOL BUSINESS INTERIOR	58	1		9/1/2004	\$936.10
9/15/2004	9/16/2004	S002786373	\$936.10	CAPITOL BUSINESS INTERIOR	58	1		9/13/2004	\$936.10
10/1/2004	10/1/2004	S002813052	\$789.80	CAPITOL BUSINESS INTERIOR	58	1	CREENZA AND CONF TABLE FOR FRED BOOTHE	9/27/2004	\$789.80
7/22/2004	7/23/2004	S002703591	\$764.50	CAPITOL BUSINESS INTERIOR	58	1		7/20/2004	\$764.50
9/15/2004	9/16/2004	S002786372	\$742.66	CAPITOL BUSINESS INTERIOR	58	1		8/23/2004	\$742.66
11/17/2004	11/18/2004	S002881156	\$730.57	CAPITOL BUSINESS INTERIOR	58	1	CHAIR	11/10/2004	\$730.57
12/15/2004	12/16/2004	S002918384	\$730.57	CAPITOL BUSINESS INTERIOR	58	1	HAWORTH BIG & TALL CHAIR	12/9/2004	\$730.57
7/29/2004	7/30/2004	S002713030	\$699.18	CAPITOL BUSINESS INTERIOR	58	1		7/29/2004	\$699.18
7/14/2004	7/15/2004	S002692560	\$649.52	CAPITOL BUSINESS INTERIOR	58	1		6/29/2004	\$649.52
9/17/2004	9/20/2004	S002791292	\$629.04	CAPITOL BUSINESS INTERIOR	58	1		9/27/2004	\$629.04
9/9/2004	9/10/2004	S002776843	\$604.90	CAPITOL BUSINESS INTERIOR	58	1		9/1/2004	\$604.90
10/26/2004	10/27/2004	S002847766	\$545.56	CAPITOL BUSINESS INTERIOR	58	1	BOOKCASE FOR NEW EMPLOYEE FRED BOOTHE	9/14/2004	\$545.56
9/17/2004	9/20/2004	S002791291	\$450.45	CAPITOL BUSINESS INTERIOR	58	1		9/27/2004	\$450.45
10/1/2004	10/4/2004	S002813053	\$345.00	CAPITOL BUSINESS INTERIOR	58	1	KEYBOARDS PLATFORMS	8/13/2004	\$345.00
8/23/2004	8/24/2004	S002748939	\$311.85	CAPITOL BUSINESS INTERIOR	58	1		10/7/2004	\$311.85
10/7/2004	10/8/2004	S002820250	\$308.55	CAPITOL BUSINESS INTERIOR	58	1		7/29/2004	\$308.55
7/29/2004	7/30/2004	S002713013	\$273.05	CAPITOL BUSINESS INTERIOR	58	1		7/12/2004	\$273.05
7/14/2004	7/15/2004	S002682559	\$215.00	CAPITOL BUSINESS INTERIOR	58	1		8/9/2004	\$215.00
8/4/2004	8/5/2004	S002720049	\$206.25	CAPITOL BUSINESS INTERIOR	58	1		6/29/2004	\$206.25
6/29/2004	6/30/2004	S002675534	\$188.14	CAPITOL BUSINESS INTERIOR	58	1		6/4/2004	\$188.14
6/4/2004	6/7/2004	S002644906	\$174.34	CAPITOL BUSINESS INTERIOR	58	1		11/10/2004	\$174.34
11/17/2004	11/18/2004	S002881165	\$157.78	CAPITOL BUSINESS INTERIOR	58	1		12/8/2004	\$157.78
12/15/2004	12/16/2004	S002918374	\$139.84	CAPITOL BUSINESS INTERIOR	58	1		9/17/2004	\$139.84
9/17/2004	9/20/2004	S002791289	\$19.84	CAPITOL BUSINESS INTERIOR	58	1		7/14/2004	\$19.84
7/14/2004	7/15/2004	S002692556	\$0.00	CAPITOL BUSINESS INTERIOR	58	1	2 STACK ON STORAGE	6/15/2004	\$336.60
6/16/2004	6/17/2004	S002660417	\$0.00	CAPITOL BUSINESS INTERIOR	58	1	3 CREENZA W/DOORS	6/15/2004	\$439.45
6/16/2004	6/17/2004	S002660417	\$0.00	CAPITOL BUSINESS INTERIOR	58	1	4 DOUBLE PEDESTAL DESK	6/15/2004	\$428.45
6/16/2004	6/17/2004	S002660417	\$0.00	CAPITOL BUSINESS INTERIOR	58	1	5 LATERAL FILE 2-DRAWER	6/15/2004	\$293.70
6/16/2004	6/17/2004	S002660417	\$0.00	CAPITOL BUSINESS INTERIOR	58	1	6 CORNER TABLE	6/15/2004	\$164.45
6/16/2004	6/17/2004	S002660417	\$924.53	ERGOGENESIS, LLC	58	1		9/3/2004	\$924.53
8/26/2004	8/26/2004	S002753122	\$842.81	ERGOGENESIS, LLC	58	1		7/29/2004	\$842.81
7/14/2004	7/15/2004	S002692564	\$742.50	ERGOGENESIS, LLC	58	1		8/25/2004	\$742.50
7/29/2004	7/30/2004	S002713021	\$562.23	ERGOGENESIS, LLC	58	1		7/29/2004	\$562.23
7/15/2004	7/15/2004	S002692563	(\$22.23)	ERGOGENESIS, LLC	58	1		7/28/2004	(\$22.23)
7/20/2004	7/22/2004	S002701669	(\$75.56)	ERGOGENESIS, LLC	58	1		7/28/2004	(\$75.56)
7/20/2004	7/22/2004	S002701668	(\$76.28)	ERGOGENESIS, LLC	58	1		9/15/2004	(\$76.28)
9/1/2004	9/3/2004	S002766798							

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	OBJ LINE	ITEM DESCRIPTION	DATE	AMOUNT
10/22/2004	10/25/2004	S002844750	\$1,189.65	HON INDUSTRIES	58 1	FURNITURE	7/22/2005	\$2,496.42
9/9/2004	9/13/2004	S002781224	\$612.70	HON INDUSTRIES	58 1	CHAIR FOR SHERRY RISK	2/9/2005	\$539.12
10/1/2004	10/4/2004	S002813058	\$536.25	HON INDUSTRIES	58 1	FURNITURE	7/6/2005	\$2,086.10
10/22/2004	10/25/2004	S002844752	\$519.75	HON INDUSTRIES	58 1	FRAUD & ABUSE FURNITURE	6/15/2005	\$1,778.82
9/10/2004	9/13/2004	S002781223	\$473.00	HON INDUSTRIES	58 1		6/29/2005	\$1,284.52
9/10/2004	9/13/2004	S002781222	\$293.70	HON INDUSTRIES	58 1		9/27/2004	\$1,063.34
10/8/2004	10/11/2004	S002823568	\$236.50	HON INDUSTRIES	58 1		9/1/2005	\$543.72
10/22/2004	10/25/2004	S002844751	\$233.75	HON INDUSTRIES	58 1		9/29/2005	\$1,021.50
8/12/2004	8/16/2004	S002735064	\$219.45	HON INDUSTRIES	58 1		10/3/2005	\$977.96
11/18/2004	11/22/2004	S002887202	\$219.45	HON INDUSTRIES	58 1		7/14/2005	\$961.86
6/24/2004	6/28/2004	S002873131	\$214.50	HON INDUSTRIES	58 1		4/21/2005	\$663.36
12/23/2004	12/27/2004	S002931732	\$198.00	HON INDUSTRIES	58 1	HON PILLOW SOFT EXEC. CHAIR	2/10/2005	\$806.40
9/21/2004	9/23/2004	S002796528	\$110.00	HON INDUSTRIES	58 1		4/22/2005	\$772.28
6/29/2004	7/1/2004	S002677214	\$1,370.15	HON INDUSTRIES-TERMI	58 1		12/15/2005	\$759.13
9/2/2004	9/6/2004	S002770218	\$510.95	HON INDUSTRIES-TERMI	58 1		3/25/2005	\$1,012.24
6/12/2004	6/3/2004	S002638861	\$439.45	HON INDUSTRIES-TERMI	58 1		10/3/2005	\$977.96
6/12/2004	6/3/2004	S002638861	\$439.45	HON INDUSTRIES-TERMI	58 1		7/14/2005	\$961.86
9/13/2004	9/15/2004	S002638860	\$233.75	HON INDUSTRIES-TERMI	58 1		4/21/2005	\$663.36
9/13/2004	9/15/2004	S002784330	\$220.00	HON INDUSTRIES-TERMI	58 1		2/10/2005	\$806.40
8/19/2004	8/23/2004	S002746884	\$485.00	WV PRISON INDUSTRIES	58 1		4/22/2005	\$772.28
			\$46,136.46		61 1		12/15/2005	\$759.13
					58 1	EXECUTIVE BACK CHAIRS FOR EXECUTIVE OFC	9/29/2005	\$1,021.50
					58 1	CHAIR	3/25/2005	\$1,012.24
					58 1	MAHOAGNY SERVING CART	10/3/2005	\$977.96
					58 1	WORKSTATION	7/14/2005	\$961.86
					58 1	2 CHAIRS	4/21/2005	\$663.36
					58 1	DIVIDERS	2/10/2005	\$806.40
					58 1	WORK SURFACE	4/22/2005	\$772.28
					58 1	CHAIR	12/15/2005	\$759.13
					58 1	HAWORTH HE BIG & TALL CHAIR	3/25/2005	\$706.56
					58 1	SHELVING	2/10/2005	\$678.84
					58 1	SHELVING AND BOOKCASE FOR CC4611	7/25/2005	\$657.80
					58 1	X99, TAKS, FABIMESH, 3D-GEL CHAIR	4/21/2005	\$580.00
					58 1	CHAIR	12/27/2005	\$505.00
					58 1	CHAIR	6/13/2005	\$412.80
					58 1	CHAIR	8/19/2005	\$333.85
					58 1	VERTICAL FILE	10/3/2005	\$333.85
					58 1	VERTICAL FILE	2/9/2005	\$328.32
					61 1	CHAIR	6/8/2005	\$312.40
					58 1	CHAIR	10/28/2005	\$312.00
					58 1	BOOKCASE FOR EXECUTIVE OFFICE	8/26/2005	\$300.00
					58 1	VERTICAL FILE	8/30/2005	\$299.00
					58 1	CAPITOL BUSINESS INTERIOR	12/28/2005	\$264.48

9/19/2005	9/20/2005	8/4/2005	8/5/2005	2/16/2005	2/17/2005	2/19/2005	8/4/2005	2/9/2005	7/12/2005	8/11/2005	2/16/2005	2/16/2005	2/16/2005	2/16/2005	2/16/2005	8/11/2005	8/11/2005	2/18/2005	3/7/2005	3/31/2005	3/7/2005	6/9/2005	6/9/2005	8/17/2005	4/14/2005	3/17/2005	3/31/2005	3/31/2005	5/17/2005	4/26/2005	8/11/2005	8/26/2005	8/17/2005	8/17/2005	7/12/2005	7/12/2005	7/12/2005				
S003320190	S003251849	S003006726	S003006726	S002986326	S003251858	S002986325	S0032518766	S003260415	S003006710	S003006710	S003006710	S003006710	S003006710	S003006710	S003006710	S003294533	S003265803	S003012770	S003037204	S003037154	S003037203	S003037203	S003180921	S003180958	S003273008	S003094915	S003052507	S003072968	S003072969	S003144773	S003112978	S003262496	S003283754	S003270921	S003270921	S003220735	S003220735	S003220735			
1 PEDESTAL DRAWER	1 CHAIR	1 EXECUTIVE CHAIR	1 EXECUTIVE CHAIR	1 CHAIR	1 GLOBAL HIGH BACK CHAIR	1 CHAIR	1 CHAIR	2 BOOKCASE FOR SHERRY RISK	3 CREDENZA FOR SHERRY RISK	4 2 DRAWER FILING CABINET FOR SR	5 2 DRAWER LATERAL FILING CABINET - FB	6 3 SIDE CHAIRS FOR FRED BOOTHE	2 MAHOGANY CREDENZA	1 DECORATIVE PLATE FOR EXECUTIVE OFFICE	1 DECORATIVE DISH FOR EXECUTIVE OFFICE	1 FURNITURE FOR CC-4600	1 LAN STATION FRAMES AND TOPS	1 STORAGE CABINET	1 STORAGE CABINET	2 LATERAL FILE	1 CHERRY MEDIA CABINET FOR 12TH FLOOR	1 REPLACEMENT FURNITURE	1 ONE UMBRELLA STAND FOR EXECUTIVE OFFICE	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR	1 CHAIR
\$250.56	\$240.90	\$214.50	\$214.50	\$158.24	\$157.78	\$100.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.98	\$0.00	\$2,164.80	\$1,656.60	\$963.60	\$0.00	\$976.00	\$1,196.00	\$60.00	\$233.75	\$1,416.25	\$1,032.90	\$1,032.90	\$483.45	\$321.20	\$2,256.00	\$406.00	\$406.00	\$406.00	\$120.00	\$268.00	\$263.00	\$295.00	\$339.00	\$5.00	\$45,079.55			

Vendor	Amount	Count	Average
Capital Business Interior	\$34,692.01	39	\$889.54
Ergogenesis LLC	\$2,898.00	4	\$724.50
Homegoods	N/A	N/A	N/A
Hon Industries	\$8,061.45	19	\$424.29
Natures Furniture	N/A	N/A	N/A
Pugh Furniture Warehouse	N/A	N/A	N/A
The Bombay Company	N/A	N/A	N/A
Wells Home Furnishings	N/A	N/A	N/A
WV Prison Industries	\$485.00	1	\$485.00
	\$46,136.46	63	

Prior to 02/01/05

Vendor	Amount	Count	Average
Capitol Business Interior	\$27,477.62	38	\$723.10
Ergogenesis LLC	N/A	N/A	
Homegoods	\$15.98	1	\$15.98
Hon Industries	\$11,411.95	10	\$1,141.20
Natures Furniture	\$976.00	1	\$976.00
Pugh Furniture Warehouse	\$1,196.00	1	\$1,196.00
The Bombay Company	\$60.00	1	\$60.00
Well's Home Furnishings	\$3,050.00	3	\$1,016.67
WV Prison Industries	\$892.00	1	\$892.00
	<u>\$45,079.55</u>	<u>56</u>	
	<u>\$91,216.01</u>	<u>119</u>	

Purchase Card By Date

OBJECT CODE 061

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	OBJ	LINE	ITEM DESCRIPTION	DATE	AMOUNT
6/3/2004	6/4/2004	S002641644	\$835.00	DESIGNED TELECOMMCTIONS	61	1		6/3/2004	\$835.00
6/4/2004	6/7/2004	S002644898	\$370.00	MIKROTEKS	61	1		5/26/2004	\$370.00
6/8/2004	6/9/2004	S002647679	\$50.00	DESIGNED TELECOMMCTIONS	61	1		6/8/2004	\$50.00
6/16/2004	6/17/2004	S002660416	\$103.00	DESIGNED TELECOMMCTIONS	61	1		6/16/2004	\$103.00
6/30/2004	7/1/2004	S002677218	\$1,267.50	ACCESS SERVICES	61	1		5/27/2004	\$1,267.50
6/30/2004	7/1/2004	S002677219	\$195.00	ACCESS SERVICES	61	1		5/27/2004	\$195.00
7/7/2004	7/8/2004	S002683727	\$150.00	DESIGNED TELECOMMCTIONS	61	1		7/7/2004	\$150.00
7/7/2004	7/8/2004	S002683728	\$706.50	DESIGNED TELECOMMCTIONS	61	1		7/2/2004	\$706.50
7/16/2004	7/19/2004	S002687207	\$1,115.00	MIKROTEKS	61	1		7/15/2004	\$1,115.00
7/20/2004	7/21/2004	S002699759	\$690.78	AARONS PRODUCTS IN	61	1		6/30/2004	\$690.78
7/22/2004	7/26/2004	S002706640	\$220.00	REMCO SALES & SERVICE INC	61	1		2/27/2004	\$220.00
7/28/2004	7/29/2004	S002711156	\$100.00	DESIGNED TELECOMMCTIONS	61	1		7/28/2004	\$100.00
8/6/2004	8/9/2004	S002725035	\$136.52	SYSCAN CORPORATION	61	1		1/21/2004	\$136.52
8/9/2004	8/10/2004	S002725960	\$285.00	DESIGNED TELECOMMCTIONS	61	1		8/9/2004	\$285.00
8/10/2004	8/12/2004	S002729541	\$50.00	COMPTON OFFICE MACHINE	61	1		8/11/2004	\$50.00
8/13/2004	8/16/2004	S002735061	\$475.00	DESIGNED TELECOMMCTIONS	61	1		9/12/2004	\$475.00
8/19/2004	8/23/2004	S002746884	\$485.00	VV PRISON INDUSTRIES	61	1		7/30/2004	\$485.00
8/20/2004	8/23/2004	S002746861	\$1,960.00	MIKROTEKS	61	1		8/13/2004	\$1,960.00
8/24/2004	8/25/2004	S002750747	\$540.00	DESIGNED TELECOMMCTIONS	61	1		8/9/2004	\$540.00
8/25/2004	8/26/2004	S002753119	\$860.00	EASTMAN KODAK	61	1		6/11/2004	\$860.00
8/25/2004	8/28/2004	S002753120	\$780.00	DESIGNED TELECOMMCTIONS	61	1		8/25/2004	\$780.00
9/8/2004	9/13/2004	S002781197	\$82.37	TCS TECHNOLOGY SERVICES	61	1		8/23/2004	\$82.37
9/9/2004	9/10/2004	S002776841	\$495.00	MIKROTEKS	61	1		9/3/2004	\$495.00
9/9/2004	9/10/2004	S002776842	\$165.00	DESIGNED TELECOMMCTIONS	61	1		9/9/2004	\$165.00
9/10/2004	9/13/2004	S002781219	\$342.00	REMCO SALES & SERVICE INC	61	1		8/23/2004	\$342.00
9/17/2004	9/20/2004	S002791290	\$50.00	DESIGNED TELECOMMCTIONS	61	1		9/24/2004	\$50.00
9/24/2004	9/27/2004	S002802435	\$50.00	DESIGNED TELECOMMCTIONS	61	1		9/24/2004	\$50.00
9/27/2004	9/28/2004	S002803474	\$1,230.00	MIKROTEKS	61	1		9/23/2004	\$1,230.00
10/1/2004	10/4/2004	S002813035	\$345.24	TCS TECHNOLOGY SERVICES	61	1		9/23/2004	\$345.24
10/8/2004	10/11/2004	S002823551	\$71.54	DESIGNED TELECOMMCTIONS	61	1		10/8/2004	\$71.54
10/15/2004	10/18/2004	S002833674	\$50.00	DESIGNED TELECOMMCTIONS	61	1		10/15/2004	\$50.00
10/15/2004	10/18/2004	S002833677	\$88.00	REMCO SALES & SERVICE INC	61	1		10/15/2004	\$88.00
10/15/2004	10/18/2004	S002833677	\$305.00	DESIGNED TELECOMMUNICATIO	61	1		11/5/2004	\$305.00
11/10/2004	11/22/2004	S002872376	\$140.00	DESIGNED TELECOMMUNICATIO	61	1		11/2/2004	\$140.00
11/17/2004	12/6/2004	S002902422	\$320.00	ACCESS DOCUMENT SYS CORP	61	1		7/10/2004	\$320.00
11/19/2004	11/22/2004	S002887177	\$427.90	ACCESS DOCUMENT SYS CORP	61	1		9/12/2004	\$427.90
11/19/2004	11/22/2004	S002887178	\$440.00	ACCESS DOCUMENT SYS CORP	61	1		6/29/2004	\$440.00
11/19/2004	11/22/2004	S002887179	\$440.00	ACCESS DOCUMENT SYS CORP	61	1		7/10/2004	\$440.00
11/19/2004	11/22/2004	S002887180	\$150.00	MIKROTEKS	61	1		9/30/2004	\$150.00
11/23/2004	11/24/2004	S002898987	\$682.32	DESIGNED TELECOMMUNICATIO	61	1		12/15/2004	\$682.32
12/16/2004	12/20/2004	S002924097	\$503.05	DESIGNED TELECOMMUNICATIO	61	1		12/22/2004	\$503.05
12/23/2004	12/27/2004	S002931729	\$187.24	DESIGNED TELECOMMUNICATIO	61	1		1/11/2005	\$187.24
1/19/2005	1/21/2005	S002964353	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		1/13/2005	\$50.00
1/19/2005	1/21/2005	S002964354	\$275.00	DESIGNED TELECOMMUNICATIO	61	1		1/26/2005	\$275.00
1/28/2005	1/31/2005	S002979262	\$75.00	DESIGNED TELECOMMUNICATIO	61	1		3/3/2005	\$75.00
2/4/2005	2/7/2005	S002990596	\$1,964.16	DESIGNED TELECOMMUNICATIO	61	1		1/28/2004	\$1,964.16
2/4/2005	2/7/2005	S002990597	\$1,917.84	DESIGNED TELECOMMUNICATIO	61	1		1/26/2004	\$1,917.84
2/9/2005	2/21/2005	S003012749	\$1,250.00	DESIGNED TELECOMMUNICATIO	61	1		1/26/2004	\$1,250.00
2/9/2005	2/21/2005	S003012750	\$2,130.00	DESIGNED TELECOMMUNICATIO	61	1		2/1/2005	\$2,130.00
2/17/2005	2/21/2005	S003012751	\$721.00	DESIGNED TELECOMMUNICATIO	61	1		2/16/2005	\$721.00
3/7/2005	3/9/2005	S003037194	\$750.00	DESIGNED TELECOMMUNICATIO	61	1		2/26/2005	\$750.00

Purchase Card By Date

3/7/2005	3/9/2005	S003037195	\$870.00	DESIGNED TELECOMMUNICATIO	61	1	Transaction Total	1/26/2005	\$870.00
3/10/2005	3/11/2005	S003041692	\$90.00	POMEROY COMPUTER	61	1		2/3/2005	\$90.00
3/23/2005	3/25/2005	S003063272	\$61.00	HOOTEN EQUIPMENT CO	61	1		3/4/2005	\$61.00
3/24/2005	3/28/2005	S003066030	\$1,200.00	DESIGNED TELECOMMUNICATIO	61	1		1/26/2005	\$1,200.00
3/24/2005	3/28/2005	S003066031	\$1,500.00	DESIGNED TELECOMMUNICATIO	61	1		1/26/2005	\$1,500.00
3/24/2005	3/28/2005	S003066032	\$350.00	DESIGNED TELECOMMUNICATIO	61	1		3/24/2005	\$350.00
4/6/2005	4/8/2005	S003063670	\$250.00	DESIGNED TELECOMMUNICATIO	61	1		4/5/2005	\$250.00
4/11/2005	4/13/2005	S003090251	\$1,500.00	DESIGNED TELECOMMUNICATIO	61	1		1/26/2005	\$1,500.00
4/11/2005	4/13/2005	S003090252	\$900.00	DESIGNED TELECOMMUNICATIO	61	1		4/15/2005	\$900.00
4/15/2005	4/18/2005	S003098476	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		4/29/2005	\$50.00
4/20/2005	4/22/2005	S003106212	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		4/26/2005	\$50.00
4/26/2005	4/28/2005	S003115185	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		4/14/2005	\$50.00
4/26/2005	4/28/2005	S003115186	\$900.00	DESIGNED TELECOMMUNICATIO	61	1		4/15/2005	\$900.00
4/28/2005	4/28/2005	S003115187	\$1,000.00	DESIGNED TELECOMMUNICATIO	61	1		4/15/2005	\$1,000.00
4/29/2005	5/2/2005	S003120712	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		4/19/2005	\$50.00
5/5/2005	5/9/2005	S003131513	\$89.00	REMCO SALES & SERVICE INC	61	1	REPAIR OF IBM TYPEWRITER	5/5/2005	\$89.00
5/6/2005	5/9/2005	S003131505	\$428.00	DESIGNED TELECOMMUNICATIO	61	1		5/6/2005	\$428.00
5/10/2005	5/16/2005	S003141990	\$220.00	REMCO SALES & SERVICE INC	61	1	FAX DRUM REPAIR	5/10/2005	\$220.00
5/11/2005	5/13/2005	S003138836	\$500.00	DESIGNED TELECOMMUNICATIO	61	1		5/4/2005	\$500.00
5/13/2005	5/16/2005	S003141965	\$500.00	DESIGNED TELECOMMUNICATIO	61	1		5/11/2005	\$500.00
5/19/2005	5/20/2005	S003149129	\$312.40	CAPITOL BUSINESS INTERIOR	61	1		6/8/2005	\$312.40
5/20/2005	5/23/2005	S003152558	\$250.00	DESIGNED TELECOMMUNICATIO	61	1		5/19/2005	\$250.00
5/24/2005	5/30/2005	S003162439	\$34.00	REMCO SALES & SERVICE INC	61	1		4/28/2005	\$34.00
6/22/2005	6/23/2005	S003195211	\$1,292.60	JUDY'S LOCKSMITH	61	1		6/22/2005	\$1,292.60
6/23/2005	6/27/2005	S003200468	\$225.00	DESIGNED TELECOMMUNICATIO	61	1		6/23/2005	\$225.00
6/28/2005	6/30/2005	S003204595	\$90.00	BOSSIE ELECTRIC	61	1		6/28/2005	\$90.00
7/6/2005	7/8/2005	S003213084	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		7/6/2005	\$50.00
7/6/2005	7/8/2005	S003213085	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		7/6/2005	\$50.00
7/7/2005	7/8/2005	S003213083	\$62.50	JUDY'S LOCKSMITH	61	1		7/6/2005	\$62.50
7/12/2005	7/13/2005	S003218766	\$100.00	CAPITOL BUSINESS INTERIOR	61	1		7/12/2005	\$100.00
7/13/2005	7/15/2005	S003222732	\$75.00	DESIGNED TELECOMMUNICATIO	61	1	SERVICE	7/8/2005	\$75.00
7/27/2005	8/1/2005	S003245319	\$86.00	REMCO SALES & SERVICE INC	61	2	EXPENSES	7/20/2005	\$3.00
7/27/2005	8/1/2005	S003245319	\$0.00	REMCO SALES & SERVICE INC	61	1		7/20/2005	\$3.00
7/29/2005	8/1/2005	S003245313	\$144.00	REMCO SALES & SERVICE INC	61	1	SERVICE LABOR AND MOTOR BELT	7/27/2005	\$144.00
8/4/2005	8/8/2005	S003255337	\$89.50	REMCO SALES & SERVICE INC	61	1	REMCO SALES CLEANED OKI 5400	5/5/2005	\$89.50
8/4/2005	8/8/2005	S003255356	\$90.44	NEWARK INONE	61	1	TOOL, CASE, PLASTIC CARRYING CASE	8/9/2005	\$85.32
8/4/2005	8/8/2005	S003255356	\$0.00	NEWARK INONE	61	2	SALES TAX	8/9/2005	\$5.12
8/10/2005	8/11/2005	S003260415	\$50.00	CAPITOL BUSINESS INTERIOR	61	1		8/10/2005	\$50.00
8/11/2005	8/15/2005	S003265806	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		8/26/2005	\$50.00
8/18/2005	8/22/2005	S003276485	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		8/18/2005	\$50.00
8/31/2005	9/2/2005	S003294536	\$150.00	DESIGNED TELECOMMUNICATIO	61	1		8/11/2005	\$150.00
9/2/2005	9/12/2005	S003307643	\$87.50	BLACK BOX NETWORK SERVICE	61	1		3/30/2005	\$87.50
9/2/2005	9/26/2005	S003305577	\$50.00	DESIGNED TELECOMMUNICATIO	61	1		9/22/2005	\$50.00
9/22/2005	10/5/2005	S003345718	\$260.00	D.H. JONES & SON HEATIN	61	1		9/8/2005	\$260.00
9/27/2005	9/29/2005	S003336478	\$203.20	HOOTEN EQUIPMENT CO	61	1		9/8/2005	\$208.20
9/29/2005	9/30/2005	S003338869	\$2,242.04	VERIZON F083000326	61	1		8/30/2005	\$2,242.04
9/29/2005	9/30/2005	S003338868	\$850.00	VERIZON F083100237	61	1		7/11/2005	\$850.00
9/29/2005	9/30/2005	S003338870	\$722.50	VERIZON F081100196	61	1		8/10/2005	\$722.50
9/29/2005	9/30/2005	S003338871	\$255.00	VERIZON F083100238	61	1		7/15/2005	\$255.00
9/29/2005	9/30/2005	S003338872	\$170.00	VERIZON F083100239	61	1		7/15/2005	\$170.00
9/29/2005	9/30/2005	S003338873	\$170.00	VERIZON F082500681	61	1		7/15/2005	\$170.00
9/29/2005	9/30/2005	S003338874	\$170.00	VERIZON F082500678	61	1		7/15/2005	\$170.00
9/29/2005	9/30/2005	S003338875	\$170.00	VERIZON F081600419	61	1		7/15/2005	\$170.00
9/29/2005	9/30/2005	S003338876	\$170.00	VERIZON F081600418	61	1		7/15/2005	\$170.00

Purchase Card By Date

9/29/2005	9/30/2005	S003338877	\$170.00	VERIZON F032501331	61	1	7/15/2005	\$170.00
9/29/2005	10/3/2005	S003342806	\$50.00	DESIGNED TELECOMMUNICATIO	61	1	9/29/2005	\$50.00
10/19/2005	10/20/2005	S003369068	\$510.00	VERIZON F071800300	61	1	7/18/2005	\$510.00
10/19/2005	10/20/2005	S003369068	\$425.00	VERIZON F052600873	61	1	5/26/2005	\$425.00
10/19/2005	10/20/2005	S003369070	\$361.25	VERIZON F080100448	61	1	6/1/2005	\$361.25
10/19/2005	10/20/2005	S003369071	\$340.00	VERIZON F051700284	61	1	5/17/2005	\$340.00
10/19/2005	10/20/2005	S003369072	\$297.50	VERIZON F062400628	61	1	6/24/2005	\$297.50
10/19/2005	10/20/2005	S003369073	\$255.00	VERIZON F071800302	61	1	7/18/2005	\$255.00
10/19/2005	10/20/2005	S003369074	\$170.00	VERIZON F062400627	61	1	1/20/2005	\$170.00
10/19/2005	10/20/2005	S003369075	\$170.00	VERIZON F062400626	61	1	1/27/2005	\$170.00
10/19/2005	10/20/2005	S003369076	\$170.00	VERIZON F051200224	61	1	1/27/2005	\$170.00
10/24/2005	10/26/2005	S003378310	\$1,431.00	VERIZON (ACCOUNTING)	61	1	10/19/2005	\$1,431.00
10/26/2005	10/26/2005	S003378311	\$686.00	DESIGNED TELECOMMUNICATI	61	1	10/25/2005	\$1,755.00
10/26/2005	10/27/2005	S003380267	\$686.00	VERIZON F051000317	61	1	1/11/2005	\$686.00
10/26/2005	10/27/2005	S003380268	\$686.00	VERIZON F011100242	61	1	5/10/2005	\$686.00
10/26/2005	10/27/2005	S003380269	\$467.50	VERIZON F042801078	61	1	4/28/2005	\$467.50
10/26/2005	10/27/2005	S003380270	\$340.00	VERIZON F050300150	61	1	5/3/2005	\$340.00
10/26/2005	10/27/2005	S003380271	\$340.00	VERIZON F032200386	61	1	3/22/2005	\$340.00
10/26/2005	10/27/2005	S003380272	\$281.60	VERIZON F030900155	61	1	3/9/2005	\$281.60
10/26/2005	10/27/2005	S003380273	\$170.00	VERIZON F052600871	61	1	5/26/2005	\$170.00
10/26/2005	10/27/2005	S003380274	\$170.00	VERIZON F041900267	61	1	4/19/2005	\$170.00
10/26/2005	10/27/2005	S003380275	\$170.00	VERIZON F012700729	61	1	10/15/2004	\$170.00
10/26/2005	10/27/2005	S003380276	\$170.00	VERIZON F012700727	61	1	6/24/2005	\$170.00
10/26/2005	10/27/2005	S003380277	\$170.00	VERIZON F012000190	61	1	6/24/2005	\$170.00
10/26/2005	10/27/2005	S003380278	\$170.00	VERIZON F010400297	61	1	5/12/2005	\$170.00
10/26/2005	10/27/2005	S003380279	\$170.00	VERIZON E121800022	61	1	10/19/2005	\$170.00
10/26/2005	10/27/2005	S003380280	\$170.00	VERIZON E120900167	61	1	11/1/2005	\$170.00
10/26/2005	10/27/2005	S003380281	\$170.00	VERIZON E111001154	61	1	12/9/2004	\$170.00
10/26/2005	10/27/2005	S003380282	\$170.00	VERIZON E101900265	61	1	12/18/2004	\$170.00
10/26/2005	10/27/2005	S003380283	\$170.00	VERIZON E101500148	61	1	1/4/2005	\$170.00
11/2/2005	11/3/2005	S003390934	\$786.00	BETTER BUSINESS SYSTEMS	61	1	10/17/2005	\$785.00
11/10/2005	11/11/2005	S003405697	\$200.00	DESIGNED TELECOMMUNICATI	61	1	11/10/2005	\$200.00
11/21/2005	11/25/2005	S003424471	(\$81.00)	VERIZON (ACCOUNTING)	61	1	11/21/2005	(\$81.00)
11/23/2005	11/25/2005	S003424472	\$680.00	VERIZON E081000302	61	1	8/10/2005	\$680.00
11/23/2005	11/25/2005	S003424473	\$340.00	VERIZON F010400286	61	1	1/4/2005	\$340.00
11/23/2005	11/25/2005	S003424474	\$170.00	VERIZON F020300088	61	1	2/3/2005	\$170.00
11/23/2005	11/25/2005	S003424475	\$170.00	VERIZON F020300082	61	1	2/3/2005	\$170.00
11/23/2005	11/25/2005	S003424476	\$170.00	VERIZON F012800218	61	1	1/28/2004	\$170.00
11/23/2005	11/25/2005	S003424477	\$170.00	VERIZON F012700728	61	1	1/27/2005	\$170.00
11/23/2005	11/25/2005	S003424478	\$170.00	VERIZON E121500192	61	1	12/14/2005	\$170.00
11/23/2005	11/25/2005	S003424479	\$170.00	VERIZON E121000234	61	1	12/10/2005	\$170.00
11/23/2005	11/25/2005	S003424480	\$170.00	VERIZON E112900724	61	1	11/29/2005	\$170.00
11/23/2005	11/25/2005	S003424481	\$170.00	VERIZON E112900723	61	1	11/29/2005	\$170.00
11/23/2005	11/25/2005	S003424482	\$170.00	VERIZON E111001157	61	1	11/11/2005	\$170.00
11/23/2005	11/25/2005	S003424483	\$170.00	VERIZON E102900226	61	1	10/29/2005	\$170.00
11/23/2005	11/25/2005	S003424484	\$170.00	VERIZON E101900264	61	1	10/19/2005	\$170.00
11/23/2005	11/25/2005	S003424485	\$170.00	VERIZON E101400156	61	1	10/14/2005	\$170.00
11/23/2005	11/25/2005	S003424486	\$170.00	VERIZON E093001012	61	1	9/30/2005	\$170.00
12/2/2005	12/5/2005	S003455336	\$100.00	DESIGNED TELECOMMUNICATI	61	1	12/2/2005	\$100.00
12/8/2005	12/9/2005	S003442919	\$125.00	DESIGNED TELECOMMUNICATI	61	1	12/8/2005	\$125.00
12/8/2005	12/9/2005	S003442920	\$125.00	DESIGNED TELECOMMUNICATI	61	1	12/8/2005	\$125.00
12/12/2005	12/13/2005	S003447170	\$24.71	CHARLESTON FILTER SERVICE	61	1	11/21/2005	\$24.71
12/29/2005	12/30/2005	S003468647	\$55.00	DESIGNED TELECOMMUNICATI	61	1	12/29/2005	\$55.00
				\$60,156.20				

REPAIR OF ELECTRIVER INCLUDING NEW MOTOR

Appendix B2: Purchase Card Expenses by Vendor

Purchase Card By Vendor

OBJECT CODE 042

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	OBJ LINE	ITEM DESCRIPTION	DATE	AMOUNT
11/12/2004	11/15/2004	S002875606	\$66.88	BIGLEY FOOD LAND	42 1		11/12/2004	\$66.88
6/30/2004	7/1/2004	S002677221	\$0.00	CHESAPEAKE BAGEL	42 2	SODAS	6/30/2004	\$11.25
6/28/2004	6/29/2004	S002674045	\$0.00	CHESAPEAKE BAGEL	42 2	SODAS	6/24/2004	\$11.25
6/28/2004	6/29/2004	S002674045	\$143.75	CHESAPEAKE BAGEL	42 3	CAJUN CHICKEN PATA	6/24/2004	\$127.50
6/30/2004	7/1/2004	S002677221	\$0.00	CHESAPEAKE BAGEL	42 3	DELIVERY FEE	6/24/2004	\$5.00
8/19/2005	7/12/2004	S002688188	\$138.75	CHESAPEAKE BAGEL	42 1	15 CHICKEN ENCHILDAS, RICE SALAD	6/30/2004	\$127.50
10/7/2004	8/22/2005	S002820245	\$52.44	CHESAPEAKE BAGEL	42 1	1 SM SEMINAR	7/8/2004	\$91.50
10/7/2004	10/8/2004	S002820246	\$995.00	COREY BROTHERS INC	42 1	BREAKFAST FOODS FOR MTG. WIIC	8/19/2005	\$52.44
10/7/2004	10/8/2004	S002820246	\$110.00	COREY BROTHERS INC	42 2	FRUIT: APPLES, BANANAS & ORANGES	9/24/2004	\$995.00
10/7/2004	10/15/2004	S002830114	(\$110.00)	COREY BROTHERS INC	42 2	FRUIT: APPLES, BANANAS & ORANGES	9/24/2004	\$110.00
10/19/2004	10/21/2004	S002838927	\$1,040.10	EMBASSY SUITES	42 1	BREAKFAST MTG. ON DEBRIEFING ON WCC UNIV	9/13/2004	(\$1,040.10)
8/12/2004	8/16/2004	S002735069	\$108.75	HEAVENLY HAM	42 1	15 LUNCHES FOR HCAP MEETING	8/12/2004	\$108.75
9/22/2004	9/24/2004	S002798521	\$49.04	HEAVENLY HAM	42 1	LUNCH FOR 6 EMPLOYEES IN BECKLEY OFFICE	9/22/2004	\$49.04
9/16/2005	9/19/2005	S003319178	\$52.66	HEAVENLY HAM	42 1	BECKLEY EMPLOYEE LUNCH FOR PERW	9/16/2005	\$52.66
7/6/2004	7/8/2004	S002683725	\$87.00	HEAVENLY HAM	42 1		7/6/2004	\$87.00
12/9/2004	12/13/2004	S002913417	\$103.34	HEAVENLY HAM	42 1	15 LUNCHES FOR HCAP MEETING	12/9/2004	\$103.34
7/13/2004	7/15/2004	S002692567	\$211.25	HEAVENLY HAM	42 1	BOX LUNCHES FOR S&L STAFF MEETING	7/13/2004	\$211.25
12/14/2004	12/16/2004	S002918375	(\$103.34)	HEAVENLY HAM	42 1	CREDIT CHARGED IN ERROR	12/14/2004	(\$103.34)
11/30/2005	12/1/2005	S003429830	\$369.75	JOEYS	42 1		11/30/2005	\$369.75
10/2/2004	10/4/2004	S002813055	\$0.00	JOEYS	42 3	GRATUITY	10/4/2004	\$13.50
10/2/2004	10/4/2004	S002813055	\$83.15	JOEYS	42 1	STARTERS (BREAKFASTS)	10/4/2004	\$87.50
10/2/2004	10/4/2004	S002813055	\$0.00	JOEYS	42 2	SERVICE FEE	10/4/2004	\$12.15
8/9/2004	8/12/2004	S002729553	\$74.90	JOEYS	42 1		8/9/2004	\$49.95
8/9/2004	8/12/2004	S002729553	\$0.00	JOEYS	42 2		8/9/2004	\$5.00
8/9/2004	8/12/2004	S002729553	\$0.00	JOEYS	42 3		8/9/2004	\$19.95
8/19/2004	8/23/2004	S002746896	\$84.69	JOEYS	42 1	CLUB LOVERS	8/19/2004	\$54.95
8/19/2004	8/23/2004	S002746896	\$0.00	JOEYS	42 2	BROWNIE TRAY	8/19/2004	\$19.95
8/19/2004	8/23/2004	S002746896	\$0.00	JOEYS	42 3	DELIVERY CHARGE	8/19/2004	\$5.00
8/30/2004	8/31/2004	S002761155	\$99.90	JOEYS	42 1	ITALIAN LOVER	8/30/2004	\$74.95
8/30/2004	8/31/2004	S002761155	\$0.00	JOEYS	42 2	ASSORTED SWEETS PLATTER	8/30/2004	\$19.95
8/30/2004	8/31/2004	S002761155	\$0.00	JOEYS	42 3	DELIVERY CHARGE	8/30/2004	\$5.00
9/13/2004	9/14/2004	S002782350	\$78.70	JOEYS	42 1	BROWNIE TRAY	9/13/2004	\$19.95
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42 2	DELIVERY CHARGE	9/13/2004	\$5.00
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42 3	MEAT & CHEESE TRAY	9/13/2004	\$44.95
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42 4	CHIPS	9/13/2004	\$2.95
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42 5	DIET COKE/2 LITERS	9/13/2004	\$3.90
9/13/2004	9/14/2004	S002782350	\$0.00	JOEYS	42 6	COKE/2 LITERS	9/13/2004	\$1.95
9/20/2004	9/21/2004	S002792196	\$99.90	JOEYS	42 1	RIB & CHICKEN LOVERS	9/20/2004	\$89.95
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42 2	DELIVERY CHARGE	9/20/2004	\$5.00
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42 3	BROWNIE TRAY	9/20/2004	\$19.95
9/20/2004	9/21/2004	S002792196	\$0.00	JOEYS	42 4	TIP	9/20/2004	\$5.00
9/30/2004	10/1/2004	S002809546	\$54.95	JOEYS	42 1	15 LUNCHES FOR HCAP MEETING	9/30/2004	\$54.95
9/30/2004	10/1/2004	S002809546	(\$5.00)	JOEYS	42 2	REFUND OF 9/20/04 TIP	10/1/2004	(\$5.00)
10/4/2004	10/5/2004	S002814159	\$54.95	JOEYS	42 1	BBO LOVERS	10/4/2004	\$49.95
10/4/2004	10/5/2004	S002814159	\$0.00	JOEYS	42 2	DELIVERY CHARGE	10/4/2004	\$5.00
10/15/2004	10/15/2004	S002830109	\$62.45	JOEYS	42 1		10/14/2004	\$62.45
10/15/2004	10/18/2004	S002833701	\$19.95	JOEYS	42 1	BROWNIE TRAY OMITTED FROM ORIGINAL CHG	10/14/2004	\$19.95
11/1/2004	11/3/2004	S002858173	\$94.90	JOEYS	42 1	CHICKEN LOVERS	11/1/2004	\$69.95

Purchase Card By Vendor

Date	Vendor	Quantity	Description	Amount
9/22/2004	WAL-MART	42	4 COOKIES	\$2.78
9/23/2004	WAL-MART	42	1 REFRESHMENTS FOR MANDATORY TRAINING.	\$623.54
10/4/2004	WAL-MART	42	1 REFRESHMENTS FOR MANDATORY TRAINING.	\$121.53
10/12/2004	WAL-MART	42	1 REFRESHMENTS FOR MANDATORY SEMINAR.	\$104.14
10/26/2004	WAL-MART	42	1 REFRESHMENTS FOR MANDATORY SEMINAR.	\$123.97
10/27/2004	WAL-MART	42	1 REFRESHMENTS FOR MANDATORY SEMINAR.	\$120.39
11/5/2004	WAL-MART	42	1 REFRESHMENT ITEMS.	\$49.59
4/4/2005	WAL-MART	42	1 REFRESHMENTS FOR TRAINING SEMINARS.	\$128.15
8/30/2005	WAL-MART	42	1 REFRESHMENTS FOR TRAINING SEMINARS.	\$27.03
8/31/2005	WAL-MART	42	1 REFRESHMENTS FOR TRAINING SEMINARS.	\$28.96
9/6/2005	WAL-MART	42	1 REFRESHMENTS ITEMS - SEE RECEIPT.	\$29.10
9/12/2005	WAL-MART	42	1 REFRESHMENTS ITEMS - SEE RECEIPT.	\$51.34
9/14/2005	WAL-MART	42	1 CAKES FOR PERW	\$63.76
9/14/2005	WAL-MART	42	2 PLASTIC TABLE COVERS	\$1.92
9/14/2005	WAL-MART	42	3 PAPER PLATES	\$3.14
11/8/2005	WAL-MART	42	1 ITEMS PURCHASED FOR TRAINING PARTICIPANT	\$87.81
11/28/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$583.62
1/18/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$200.00
1/21/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$1,630.80
3/12/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$200.00
3/28/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$232.40
3/22/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$200.00
4/28/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$329.16
5/9/2005	WELLINGTONS AT SCARLE	42	1 CATERING	\$171.05
5/10/2005	WELLINGTONS AT SCARLE	42	1 LUNCHES-WORKING GROUP ON REINSURANCE	\$191.75
5/11/2005	WELLINGTONS AT SCARLE	42	1 WORKING LUNCHEON FOR 15 INDIVIDUALS	\$204.05
5/20/2005	WELLINGTONS AT SCARLE	42	1 LUNCHEON RE-INSURANCE FOR 15	\$240.35
5/16/2005	WELLINGTONS AT SCARLE	42	1 LUNCHEON RE-INSURANCE FOR 15	\$276.80
5/23/2005	WELLINGTONS AT SCARLE	42	1 WORKING MTG. W/COMMERCIAL INSURANCE CO.	\$161.30
5/25/2005	WELLINGTONS AT SCARLE	2	1 WORKING MTG. W/COMMERCIAL INSURANCE CO.	\$224.25
6/6/2005	WELLINGTONS AT SCARLE	42	1 WORKING MTG. W/COMMERCIAL INSURANCE CO.	\$304.50
6/9/2005	WELLINGTONS AT SCARLE	42	1 WORKING MTG. W/COMMERCIAL INSURANCE CO.	\$224.40
7/18/2005	WELLINGTONS AT SCARLE	42	1 BREAKFAST FOR PAS DEMO	\$184.80
7/18/2005	WELLINGTONS AT SCARLE	42	1 LUNCH FOR PAS DEMO	\$224.40
7/20/2005	WELLINGTONS AT SCARLE	42	1 BREAKFAST FOR PAS DEMO	\$408.20
7/21/2005	WELLINGTONS AT SCARLE	42	1 BREAKFAST FOR PAS DEMO	\$184.80
7/20/2005	WELLINGTONS AT SCARLE	42	1 BREAKFAST FOR PAS DEMO	\$184.80
7/21/2005	WELLINGTONS AT SCARLE	42	1 BREAKFAST FOR PAS DEMO	\$184.80
7/22/2005	WELLINGTONS AT SCARLE	42	1 LUNCH FOR PAS DEMO	\$224.40
7/15/2005	WELLINGTONS AT SCARLE	42	1 LUNCH FOR PAS DEMO	\$117.70
7/29/2005	WELLINGTONS AT SCARLE	42	1 RECEPTION	\$200.00
8/23/2005	WELLINGTONS AT SCARLE	42	1 RECEPTION	\$250.00
10/18/2005	WELLINGTONS AT SCARLE	42	1 RECEPTION	\$542.95
11/1/2005	WELLINGTONS AT SCARLE	42	1 RECEPTION	\$340.00
11/15/2005	WELLINGTONS AT SCARLE	42	1 22 LUNCHES W/BEVERAGES FOR PROV. BD. MTG	\$311.18
11/15/2005	WELLINGTONS AT SCARLE	42	1 LUNCH & BEVERAGES FOR PROVISION BD. MTG.	\$32,378.84

Purchase Card By Vendor

OBJECT CODE 061

Trans Date	Post Date	Shell Record	Tran Amount	Merchant Name	OBJ	LINE	ITEM	DESCRIPTION	DATE	AMOUNT
7/20/2004	7/21/2004	S002699759	\$690.78	AARON'S PRODUCTS IN	61	1			6/30/2004	\$690.78
11/19/2004	11/22/2004	S002887177	\$320.00	ACCESS DOCUMENT SYS CORP	61	1			7/10/2004	\$320.00
11/19/2004	11/22/2004	S002887178	\$427.90	ACCESS DOCUMENT SYS CORP	61	1			9/12/2004	\$427.90
11/19/2004	11/22/2004	S002887179	\$440.00	ACCESS DOCUMENT SYS CORP	61	1			6/29/2004	\$440.00
11/19/2004	11/22/2004	S002887180	\$440.00	ACCESS DOCUMENT SYS CORP	61	1			7/10/2004	\$440.00
6/30/2004	7/1/2004	S002677218	\$1,267.50	ACCESS SERVICES	61	1			5/27/2004	\$1,267.50
6/30/2004	7/1/2004	S002677219	\$195.00	ACCESS SERVICES	61	1			5/27/2004	\$195.00
11/2/2005	11/3/2005	S003390694	\$785.00	BETTER BUSINESS SYSTEMS	61	1		REPAIR OF ELECTRIC NEW MOTOR	10/17/2005	\$785.00
9/8/2005	9/12/2005	S003307643	\$87.50	BLACK BOX NETWORK SERVICE	61	1			3/30/2005	\$87.50
6/28/2005	6/30/2005	S003204595	\$90.00	BOSSIE ELECTRIC	61	1			6/28/2005	\$90.00
5/19/2005	5/20/2005	S003149129	\$312.40	CAPITOL BUSINESS INTERIOR	61	1			6/8/2005	\$312.40
7/12/2005	7/13/2005	S003218766	\$100.00	CAPITOL BUSINESS INTERIOR	61	1			7/12/2005	\$100.00
8/10/2005	8/11/2005	S003260415	\$50.00	CAPITOL BUSINESS INTERIOR	61	1			8/10/2005	\$50.00
12/12/2005	12/13/2005	S003447170	\$24.71	CHARLESTON FILTER SERVICE	61	1			11/21/2005	\$24.71
8/10/2004	8/12/2004	S002729541	\$50.00	COMPTON OFFICE MACHINE	61	1			8/11/2004	\$50.00
9/22/2005	10/5/2005	S003345718	\$260.00	D H JONES & SON HEATIN	61	1			9/8/2005	\$260.00
6/3/2004	6/4/2004	S002641644	\$835.00	DESIGNED TELECOMMNTIONS	61	1			6/3/2004	\$835.00
6/8/2004	6/9/2004	S002647679	\$50.00	DESIGNED TELECOMMNTIONS	61	1			6/8/2004	\$50.00
6/16/2004	6/17/2004	S002680416	\$103.00	DESIGNED TELECOMMNTIONS	61	1			6/16/2004	\$103.00
7/7/2004	7/8/2004	S002683727	\$150.00	DESIGNED TELECOMMNTIONS	61	1			7/7/2004	\$150.00
7/7/2004	7/8/2004	S002683728	\$706.50	DESIGNED TELECOMMNTIONS	61	1			7/2/2004	\$706.50
7/28/2004	7/29/2004	S002711156	\$100.00	DESIGNED TELECOMMNTIONS	61	1			7/28/2004	\$100.00
8/9/2004	8/10/2004	S002725960	\$285.00	DESIGNED TELECOMMNTIONS	61	1			8/9/2004	\$285.00
8/13/2004	8/16/2004	S002735061	\$475.00	DESIGNED TELECOMMNTIONS	61	1			9/12/2004	\$475.00
8/24/2004	8/25/2004	S002750747	\$540.00	DESIGNED TELECOMMNTIONS	61	1			8/9/2004	\$540.00
8/25/2004	8/26/2004	S002753120	\$780.00	DESIGNED TELECOMMNTIONS	61	1			8/25/2004	\$780.00
9/9/2004	9/10/2004	S002776842	\$165.00	DESIGNED TELECOMMNTIONS	61	1			9/9/2004	\$165.00
9/17/2004	9/20/2004	S002791290	\$50.00	DESIGNED TELECOMMNTIONS	61	1			9/24/2004	\$50.00
9/24/2004	9/27/2004	S002802435	\$50.00	DESIGNED TELECOMMNTIONS	61	1			9/24/2004	\$50.00
10/8/2004	10/11/2004	S002823551	\$71.54	DESIGNED TELECOMMNTIONS	61	1			10/8/2004	\$71.54
10/15/2004	10/18/2004	S002833674	\$50.00	DESIGNED TELECOMMNTIONS	61	1			10/15/2004	\$50.00
10/25/2005	10/26/2005	S003378311	\$175.00	DESIGNED TELECOMMNICATI	61	1			10/25/2005	\$175.00
11/10/2005	11/11/2005	S003405697	\$200.00	DESIGNED TELECOMMNICATI	61	1			11/10/2005	\$200.00
12/2/2005	12/5/2005	S003435336	\$100.00	DESIGNED TELECOMMNICATI	61	1			12/2/2005	\$100.00
12/8/2005	12/9/2005	S003442919	\$125.00	DESIGNED TELECOMMNICATI	61	1			12/8/2005	\$125.00
12/8/2005	12/9/2005	S003442920	\$125.00	DESIGNED TELECOMMNICATI	61	1			12/8/2005	\$125.00
12/29/2005	12/30/2005	S003466647	\$55.00	DESIGNED TELECOMMNICATI	61	1			12/29/2005	\$55.00
11/10/2004	11/12/2004	S002872376	\$305.00	DESIGNED TELECOMMNICATIO	61	1			11/5/2004	\$305.00
11/17/2004	12/6/2004	S002902422	\$140.00	DESIGNED TELECOMMNICATIO	61	1			11/12/2004	\$140.00
12/16/2004	12/20/2004	S002924097	\$682.32	DESIGNED TELECOMMNICATIO	61	1			12/15/2004	\$682.32
12/23/2004	12/27/2004	S002931729	\$503.05	DESIGNED TELECOMMNICATIO	61	1			12/22/2004	\$503.05
11/19/2005	12/1/2005	S002964953	\$187.24	DESIGNED TELECOMMNICATIO	61	1			11/11/2005	\$187.24
11/19/2005	12/1/2005	S002964954	\$50.00	DESIGNED TELECOMMNICATIO	61	1			11/13/2005	\$50.00
1/28/2005	1/31/2005	S002979262	\$275.00	DESIGNED TELECOMMNICATIO	61	1			1/26/2005	\$275.00
2/4/2005	2/7/2005	S002905096	\$75.00	DESIGNED TELECOMMNICATIO	61	1			3/3/2005	\$75.00
2/4/2005	2/7/2005	S002905097	\$1,964.16	DESIGNED TELECOMMNICATIO	61	1			1/26/2004	\$1,964.16
2/4/2005	2/7/2005	S002905098	\$1,917.84	DESIGNED TELECOMMNICATIO	61	1			1/26/2004	\$1,917.84
2/9/2005	2/21/2005	S003012749	\$1,250.00	DESIGNED TELECOMMNICATIO	61	1			1/26/2004	\$1,250.00
2/9/2005	2/21/2005	S003012750	\$2,130.00	DESIGNED TELECOMMNICATIO	61	1			2/1/2004	\$2,130.00
2/17/2005	2/21/2005	S003012751	\$721.00	DESIGNED TELECOMMNICATIO	61	1			2/16/2005	\$721.00
3/7/2005	3/9/2005	S003037194	\$750.00	DESIGNED TELECOMMNICATIO	61	1			2/26/2005	\$750.00

Purchase Card By Vendor

3/7/2005	3/9/2005	0003037195	DESIGNED TELECOMMUNICATIO	61	1		\$870.00	1/26/2005	\$870.00
3/24/2005	3/28/2005	S003066030	DESIGNED TELECOMMUNICATIO	61	1		\$1,200.00	1/26/2005	\$1,200.00
3/24/2005	3/28/2005	S003066031	DESIGNED TELECOMMUNICATIO	61	1		\$1,500.00	1/26/2005	\$1,500.00
3/24/2005	3/28/2005	S003066032	DESIGNED TELECOMMUNICATIO	61	1		\$350.00	3/24/2005	\$350.00
4/6/2005	4/8/2005	S003083670	DESIGNED TELECOMMUNICATIO	61	1		\$250.00	4/5/2005	\$250.00
4/11/2005	4/13/2005	S003090251	DESIGNED TELECOMMUNICATIO	61	1		\$1,500.00	1/26/2005	\$1,500.00
4/11/2005	4/13/2005	S003090252	DESIGNED TELECOMMUNICATIO	61	1		\$900.00	4/15/2005	\$900.00
4/15/2005	4/18/2005	S003098476	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	4/29/2005	\$50.00
4/20/2005	4/22/2005	S003106212	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	4/26/2005	\$50.00
4/26/2005	4/28/2005	S003115185	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	4/14/2005	\$50.00
4/26/2005	4/28/2005	S003115186	DESIGNED TELECOMMUNICATIO	61	1		\$900.00	4/15/2005	\$900.00
4/26/2005	4/28/2005	S003115187	DESIGNED TELECOMMUNICATIO	61	1		\$1,000.00	4/15/2005	\$1,000.00
4/29/2005	5/2/2005	S003120712	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	4/19/2005	\$50.00
5/6/2005	5/9/2005	S003131505	DESIGNED TELECOMMUNICATIO	61	1		\$428.00	5/6/2005	\$428.00
5/11/2005	5/13/2005	S003138836	DESIGNED TELECOMMUNICATIO	61	1		\$500.00	5/4/2005	\$500.00
5/13/2005	5/16/2005	S003141965	DESIGNED TELECOMMUNICATIO	61	1		\$500.00	5/11/2005	\$500.00
5/20/2005	5/23/2005	S003162558	DESIGNED TELECOMMUNICATIO	61	1		\$250.00	5/19/2005	\$250.00
6/23/2005	6/27/2005	S003200466	DESIGNED TELECOMMUNICATIO	61	1		\$225.00	6/23/2005	\$225.00
7/6/2005	7/8/2005	S003213084	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	7/6/2005	\$50.00
7/13/2005	7/15/2005	S003222732	DESIGNED TELECOMMUNICATIO	61	1		\$75.00	7/8/2005	\$75.00
8/11/2005	8/15/2005	S003255806	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	8/26/2005	\$50.00
8/18/2005	8/22/2005	S003276485	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	8/18/2005	\$50.00
8/31/2005	9/2/2005	S003294536	DESIGNED TELECOMMUNICATIO	61	1		\$150.00	9/22/2005	\$150.00
9/2/2005	9/26/2005	S003303577	DESIGNED TELECOMMUNICATIO	61	1		\$50.00	9/29/2005	\$50.00
9/29/2005	10/3/2005	S003342806	DESIGNED TELECOMMUNICATIO	61	1		\$860.00	6/11/2005	\$860.00
8/25/2004	8/28/2004	S002753119	EASTMAN KODAK	61	1		\$860.00	6/11/2005	\$860.00
3/23/2005	3/25/2005	S003063272	HOOTEN EQUIPMENT CO	61	1		\$61.00	3/4/2005	\$61.00
9/27/2005	9/29/2005	S003336478	HOOTEN EQUIPMENT CO	61	1		\$208.20	9/8/2005	\$208.20
6/22/2005	6/23/2005	S003195211	JUDY'S LOCKSMITH	61	1		\$1,292.60	6/22/2005	\$1,292.60
7/7/2005	7/8/2005	S003213083	JUDY'S LOCKSMITH	61	1		\$62.50	6/16/2005	\$62.50
6/4/2004	6/7/2004	S002644898	MIKROTEKS	61	1		\$370.00	5/26/2004	\$370.00
7/16/2004	7/19/2004	S002697207	MIKROTEKS	61	1		\$1,115.00	7/15/2004	\$1,115.00
8/20/2004	8/23/2004	S002746881	MIKROTEKS	61	1		\$1,960.00	8/13/2004	\$1,960.00
9/9/2004	9/10/2004	S002776841	MIKROTEKS	61	1		\$495.00	9/3/2004	\$495.00
9/27/2004	9/28/2004	S002803474	MIKROTEKS	61	1		\$1,230.00	9/24/2004	\$1,230.00
11/23/2004	11/24/2004	S002889887	MIKROTEKS	61	1		\$150.00	9/30/2004	\$150.00
8/4/2005	8/6/2005	S003255356	NEWARK INONE	61	1		\$90.44	8/9/2005	\$95.32
8/4/2005	8/6/2005	S003255356	NEWARK INONE	61	1		\$90.00	8/9/2005	\$5.12
3/10/2005	3/11/2005	S003041692	POMEROY COMPUTER	61	1		\$90.00	2/3/2005	\$90.00
7/22/2004	7/26/2004	S002706640	REMCO SALES & SERVICE INC	61	1		\$220.00	2/27/2004	\$220.00
9/10/2004	9/13/2004	S002781219	REMCO SALES & SERVICE INC	61	1		\$342.00	8/23/2004	\$342.00
10/15/2004	10/18/2004	S002833677	REMCO SALES & SERVICE INC	61	1		\$88.00	10/15/2004	\$88.00
5/5/2005	5/9/2005	S003131513	REMCO SALES & SERVICE INC	61	1		\$89.00	5/5/2005	\$89.00
5/10/2005	5/16/2005	S003141990	REMCO SALES & SERVICE INC	61	1		\$220.00	5/10/2005	\$220.00
5/24/2005	5/30/2005	S003162439	REMCO SALES & SERVICE INC	61	1		\$34.00	4/28/2005	\$34.00
7/27/2005	8/1/2005	S003245319	REMCO SALES & SERVICE INC	61	1		\$88.00	7/20/2005	\$85.00
7/29/2005	8/1/2005	S003245313	REMCO SALES & SERVICE INC	61	1		\$0.00	7/20/2005	\$3.00
8/4/2005	8/6/2005	S003255337	REMCO SALES & SERVICE INC	61	1		\$144.00	7/17/2005	\$144.00
8/6/2004	8/9/2004	S002750035	SYSCAN CORPORATION	61	1		\$89.50	5/5/2005	\$89.50
9/8/2004	9/13/2004	S002781197	TCS TECHNOLOGY SERVICES	61	1		\$136.52	1/21/2004	\$136.52
10/1/2004	10/4/2004	S002813035	TCS TECHNOLOGY SERVICES	61	1		\$82.37	8/23/2004	\$82.37
10/24/2005	10/26/2005	S003378310	VERIZON (ACCOUNTING)	61	1		\$345.24	9/23/2004	\$345.24
			Transaction Total				\$1,431.00	10/19/2005	\$1,431.00

Appendix C: Calendar of Food Purchase Occasions

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
June 2004						
	1	2	3	4	5	
6	7	8	9	10	11	12
		1	2	1		
13	14	15	16	17	18	19
		3	2	1		
20	21	22	23	24	25	26
				1		
27	28	29	30			
	2	1	2			

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	July 2004						
					1	2	3
4		5	6	7	8	9	10
			1		2		
11		12	13	14	15	16	17
			2	3			
18		19	20	21	22	23	24
			1		3		
25		26	27	28	29	30	31
		1		1			

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	August 2004						
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	September 2004						
5			1	2	3	4	
6			8	9	10	11	
7			2	5			
8			1	4			
9			15	16	17	18	
10			14	1	2		
11			21	5	4	5	
12			20	2			
13			27	1			
14			28	2			
15			29	1	1		
16			30				
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	October 2004						
3	4	5	6	7	8	9	10
	3	1	2	3	4	5	6
10	11	12	13	14	15	16	17
	1	2	3	4	5	6	7
17	18	19	20	21	22	23	24
	1	2	3	4	5	6	7
24	25	26	27	28	29	30	31
	1	2	3	4	5	6	7

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
November 2004						
1	2	3	4	5	6	
	2		1	1	2	
7	8	9	10	11	12	13
		2	1		2	2
14	15	16	17	18	19	20
	1	1			2	
21	22	23	24	25	26	27
			1			
28	29	30				
	2	1				

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<h1>December 2004</h1>						
			1	2	3	4
5	6	7	8	9	10	11
	1	1		3	3	
12	13	14	15	16	17	18
	1	1	1	2		
19	20	21	22	23	24	25
	1					
26	27	28	29	30	31	
		1		1		

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	January 2005						
2	3	4	5	6	7	8	1
	1	2			1	1	
9	10	11	12	13	14	15	
		3	2		1	1	
16	17	18	19	20	21	22	
					2		
23	24	25	26	27	28	29	
	1		1		2		
30	31						

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
February 2005						
	1	2	3	4	5	
	1	2	1			
6	7	8	9	10	11	12
	1					1
13	14	15	16	17	18	19
		1	1	2	1	
20	21	22	23	24	25	26
			1		1	
27	28					
	1					

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
March 2005						
		1	2	3	4	5
		1	1	1	1	
6	7	8	9	10	11	12
			4	1		
13	14	15	16	17	18	19
	1	2				
20	21	22	23	24	25	26
	4	1		1		1
27	28	29	30	31		
	2	1	2	3		

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
April 2005						
					1	2
3	4	5	6	7	8	9
	1	2	2			
10	11	12	13	14	15	16
	1	1				
17	18	19	20	21	22	23
		3	2	2	1	
24	25	26	27	28	29	30
				2		

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 2005							
1		2	3	4	5	6	7
			1	1	2		
8		9	10	11	12	13	14
				1	1		
15		16	17	18	19	20	21
		1	1	4	3	2	
22		23	24	25	26	27	28
			1		2	2	
29		30	31				

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
June 2005							
				1	2	3	4
5		6	7	8	9	10	11
		2	1	1	1	1	
12		13	14	15	16	17	18
			2	2	2	1	
19		20	21	22	23	24	25
			1	2	2	1	
26		27	28	29	30		
		2	2	1	1		

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
July 2005						
3	4	5	6	7	8	9
		1		1		
10	11	12	13	14	15	16
	2		3	1	1	
17	18	19	20	21	22	23
	5	3	2	3	2	
24	25	26	27	28	29	30
	5	5	2	1	1	
31						

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	August 2005						
1		1	2	2	5	1	6
7		1	1	2		2	13
14		1	3	1		2	20
21		3	3	1	3		27
28		1	3	2			

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
September 2005						
				1	2	3
4	5	6	7	8	9	10
		2	1	1	2	
11	12	13	14	15	16	17
	3	1	5	3	3	
18	19	20	21	22	23	24
	1	4	1			
25	26	27	28	29	30	
	1	3	1			

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
October 2005						
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Number of Food Purchase Occasions

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
November 2005						
	1	2	3	4	5	
	1	4		1	1	
6	7	8	9	10	11	12
	1	3	1	1	1	
13	14	15	16	17	18	19
		1	1	2	2	1
20	21	22	23	24	25	26
				1		
27	28	29	30			
	2	1	3			

Number of Food Purchase Occasions

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	December 2005						
					1	2	3
4		5	6	7	8	9	10
			1		1		
11		12	13	14	15	16	17
		2		2			
18		19	20	21	22	23	24
		1	1				
25		26	27	28	29	30	31

Appendix D: Independant Audit Letter



STATE OF WEST VIRGINIA

Offices of the Insurance Commissioner

JOE MANCHIN III
Governor

JANE L. CLINE
Insurance Commissioner

March 16, 2007

Greg Burton, President and Chief Executive Officer
BrickStreet Mutual Insurance Company
4700 MacCorkle Ave., S.E.
Charleston, WV 25304

Dear Greg,

As you know, the first payment on the surplus note agreement between the State of WV and BrickStreet Mutual Insurance Company is due on June 30, 2007. Accordingly, we are working toward establishing the amount, if any, of the adjustment to the principal amount of the surplus note. On August 25, 2006, we sent you a draft of the spreadsheets that were prepared in conjunction with an administrative audit of the final year of operation for the former Workers' Compensation Commission. We have now completed all audits related to the final year of operation for the WCC, and the final draft of the report is attached for your review and response.

The items listed on this report are administrative expenses that were paid from the main WCC operating fund. In the opinion of our auditors, the expenditures appear to be for the sole benefit of BrickStreet Mutual Insurance Company. You will note that a "comment" column has been included on the spreadsheet so that BSI can enter any responses or additional information that you may have regarding the transactions if you would like to do so.

As the "settling up" of expenses between entities involved in changing business structures is not uncommon, it appears that the most efficient resolution to the findings of this audit would be to net the amount due to the State of WV from BrickStreet Mutual Insurance Company with the accounts payable reported in the second section of "Report 1" related to the surplus note agreement that was submitted by BSI to the OIC on December 31, 2006.

In a related matter, the expenses detailed in the second section of "Report 1" have not yet been audited, so we are unable to validate the amounts shown as accounts payable on that report. We plan to begin that audit process in the near future in order to finalize the principal amount of the surplus note.

Please let us know what comments or suggestions you have regarding this matter.

Sincerely,

Melinda A. Kiss, CPA
Assistant Commissioner of Finance

MK/ew
attachment

Executive Office
Post Office Box 50540
Charleston, West Virginia 25305-0540

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Facsimile 304.558.0412
www.wvinsurance.gov

Appendix E: Transmittal Letter

WEST VIRGINIA LEGISLATURE *Performance Evaluation and Research Division*

Building 1, Room W-314
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0610
(304) 347-4890
(304) 347-4939 FAX



John Sylvia
Director

April 30, 2007

Jane Cline, Commissioner
Offices of the Insurance Commissioner
1124 Smith Street
Charleston, WV 25305-0540

Dear Commissioner Cline:

This letter is to transmit a draft copy of the Special Report on the Workers' Compensation Commission Transition Closeout. This report is scheduled to be presented to the Joint Committee on Government Operations during its May interim meeting. We will inform you of an exact meeting time once that information becomes available. It is expected that a representative from your agency be present at the meeting to orally respond to the report and answer any questions the committee may have.

If you would like to schedule an exit conference to discuss any concerns you may have with the report, please notify us as soon as possible. We need your written response by close of business on May 1, 2007, in order for it to be included in the final report. If your agency intends to distribute additional material to committee members at the meeting, please contact the House Government Organization staff at 340-3192 by Thursday, May 3, 2007 to make arrangements.

Thank you for your attention to this matter. Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael S. Keeney".

Michael S. Keeney
Senior Research Analyst

Joint Committee on Government and Finance

Appendix F: Insurance Commission Response



STATE OF WEST VIRGINIA

Offices of the Insurance Commissioner

JOE MANCHIN III
Governor

JANE L. CLINE
Insurance Commissioner

May 4, 2007

Aaron Allred, Legislative Manager
Joint Committee on Government and Finance
Building 1, Room E-132
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0610



Dear Mr. Allred:

Thank you for the invitation to comment on the draft Workers' Compensation Commission Transition Closeout Report. We appreciate this opportunity to discuss the action taken to date by the Offices of the Insurance Commissioner regarding certain transactions executed by the former Workers' Compensation Commission and to outline our plan for future actions.

Thankfully, we recognized the significance of the transition of funds between the former Workers' Compensation Commission and my offices over one year ago. As a result, we engaged an independent auditor to audit the transactions from the mutualization fund and the main workers' compensation fund. My office engaged Suttle & Stalnaker in early 2006 and have continued to work with them to ensure that the state's interests are adequately protected. To date, our independent audit has identified approximately \$3.3 million in expenses that we have asked BrickStreet Mutual Insurance Company to return to the State. To that end, we have been working with BrickStreet since August of 2006 to resolve issues identified by our auditor and have sent a final report to them in March of this year and are awaiting their response to our audit.

Additionally, the Insurance Commissioner has reviewed the report from the Legislative Auditor and provides the following responses to the four recommendations contained therein:

1. As noted, the Offices of the Insurance Commissioner has extended an opportunity to BrickStreet to offer comment and response to the audit report we presented them. Our next step will be to provide them with a date certain by which they must submit any comments for our consideration. We will also establish a date by which reimbursement must be made to the State. Clearly, it is the firm resolve of the Insurance Commissioner that any assets that were expended for non-state purposes shall be returned to the State. We will continue to work toward the prompt resolution of this matter.

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2. We will ascertain what back-up documentation is available to support the Workers' Compensation Commission hospitality expenditures highlighted in your report and review such documentation. We will afford BrickStreet the opportunity to review the detail of the transactions and to offer comments on the audit findings. The Offices of the Insurance Commissioner will work with BrickStreet to make certain that these matters are appropriately resolved.

3. As always, the Insurance Commissioner will keep the Legislature apprised of any developments as we work toward our common goal of resolving these matters on behalf of the State. We will document the results of our efforts and report the resolution of the findings of both audits back to the Legislature.

4. Finally, we will review the tax issues raised in your report regarding certain meal expenditures to identify the appropriate tax treatment for these transactions and take any actions necessary to correct any previous incorrect reporting of taxable income.

This Office looks forward to working with the Legislature and the Legislative Auditor's office on these very important matters.

Sincerely,


Jane L. Cline
Insurance Commissioner

JLC/ew

cc: Rob Alsop, Cabinet Secretary, Department of Revenue
Carte Goodwin, General Counsel, Governor's Office

Appendix G: Brickstreet Response

Gregory A. Burton
President and CEO



Executive Office

May 1, 2007

Via Hand Delivery

Jane Cline, Insurance Commissioner
WV Insurance Commission
1124 Smith Street, Greenbrooke Building
Room 413
Charleston, WV 25301

RECEIVED
MAY 01 2007

PERFORMANCE EVALUATION AND
RESEARCH DIVISION

Via Hand Delivery

Aaron Allred
Legislative Manager
Joint Committee on Government and Finance
Building 1, Room E-132
1900 Kanawha Boulevard, East
Charleston, WV 25305-0610

Re: Draft Workers' Compensation Commission Transition Closeout Report

Dear Commissioner Cline and Mr. Allred:

BrickStreet Mutual Insurance Company ("BrickStreet") would like to thank you for the opportunity to comment on the draft Workers' Compensation Commission Transition Closeout ("Closeout Report") date April 30, 2007, which was provided to BrickStreet at close of business on April 30, 2007. We understand that written comments must be received by close of business May 1, 2007. We appreciate the opportunity to respond to the Closeout Report and request that a copy of this response be provided to all members of whichever Legislative committee(s) receive the Closeout Report.

It was a privilege to work with and under the oversight of so many State officials during 2005 to close down the West Virginia Workers' Compensation Commission ("Commission") and transition to the private workers' compensation insurance market. The (4) members of the Legislature who sat on the Commission's oversight board ("Board of Managers") and who sat on BrickStreet's Provisional Board of Directors were central to the success of the transition. The Governor, who served as Chairman of the Commission's oversight body (Board of Managers) and the Provisional Board demonstrated bold leadership in overseeing the closeout of the Commission and the inception of BrickStreet. Finally, the Office of Insurance Commissioner ("OIC") has played an integral role working through the Board of Managers to prepare for the private market.

4700 MacCorkle Avenue, S. E. Charleston, West Virginia 25304
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www.brickstreet.com



As we know, one (1) of the final steps in this historic transition was the closeout of the Commission's books and the reconciliation (i.e. "settling up") between the OIC/Old Fund and BrickStreet. To that end, at least two (2) reports have been prepared. First, the OIC has prepared a report listing certain expenditures and asking BrickStreet's input regarding the statutory authorization for approximately \$3,300,000 of expenditures. Second, the Closeout Report was prepared by the West Virginia Legislature's Performance Evaluation and Research Division which appears to identify approximately \$232,000 of expenditures needing explanation. These two (2) reports therefore focus on approximately \$3.5M of expenditures.

Initially, BrickStreet would like to note that the estimated cost of transitioning to a private market was \$35,000,000. This amount was placed in the mutualization transition fund. The two (2) reports that have been produced regarding the financing of this historic transition have identified about \$3.5M in expenditures that required additional explanation. This represents only 10% of the total cost of the transitioning our 92 year old state agency into a private corporation. Given all the unknown hurdles which surrounded this endeavor as it began, BrickStreet submits that this low percentage of questioned expenditures serves as a compliment to all of the parties identified above who were so intimately involved in this experience.

With regard to the specific findings of the Closeout Report, BrickStreet willingly consents to the three (3) specific recommendations of the Closeout Report with the following minor exceptions:

1. Control Nos. 38 and 39. These expenditures were directly related to the Workers' Compensation University and directly related to the operation of the Commission. Nearly one thousand (1000) stakeholders attended these seminars at the Civic Center, which were put on by the Commission in September, 2004 and May, 2005. The conventions were enthusiastically received by employers, medical providers, labor unions, claimant and employer attorneys and all other stakeholders in the workers' compensation system. Additionally, and most importantly, the costs identified on the Closeout Report were almost completely recouped by an attendance fee that was paid by the nearly one thousand (1000) attendees.

2. Control Nos. 1-12; 14-15; 17-24; 26; 36; 38-39; 72-75; 77-86; 88-91; 93-95; 97-98; 112; and 165-167. These expenditures were directly related to the Board of Managers' oversight of the state agency Commission during 2005, with the one (1) exception being control No. 36 which was a Commission employee meeting. The Commission continued as a state agency through December 31, 2005, was Chaired by the Governor through December 31, 2005, had four (4) Legislative members through December 31, 2005, and continued in that manner until terminated by the Governor effective December 31, 2005. Also, the Board of Managers, on behalf of the State, maintained oversight responsibility over the self-insured community through December 31, 2005. Consequently, these expenditures are clearly related to the operation of the state workers' compensation system's Board of Managers. Simultaneously, BrickStreet's Provisional Board was functioning during this time in its



oversight role over the company. None of the Provisional Board's expenses were paid from the worker's compensation fund at issue in the Closeout Report.

3. Control 158. These expenses were incurred in connection with WVVCC employee work team breakout sessions that focused on alternative dispute resolution ("ADR"). Many stakeholders such as employers, injured workers, and their respective attorneys often pressured the WVVCC to formulate ADR processes. This two (2) day employee work group focused on formulating a plan to meet the needs of these stakeholders.

It must be noted that the exceptions above are the ones that are immediately identifiable by BrickStreet. BrickStreet has had limited time to collect the information necessary to respond to the individual expenditures on the Closeout Report and has been limited in its ability to fully respond because much of the needed back-up information is no longer in BrickStreet's possession. Accordingly, BrickStreet intends to review whatever records to which it can have access to through the Office of Insurance Commissioner to address the remaining expenditures identified on the Closeout Report.

Nevertheless, as stated, BrickStreet reads the Closeout Report to call into question expenditures totaling about \$232,000.¹ The exceptions identified above and detailed on the attached exhibit total approximately \$61,000, leaving a balance of approximately \$171,000. Although the Commission was exempt from purchasing and travel related laws and regulations during most of 2005, BrickStreet certainly is willing as part of the negotiations surrounding the closeout of the Commission to agree to add this amount to the surplus note it currently has with the State or to simply reimburse the State immediately for this amount.²

In closing, I would like to reiterate my appreciation to all of the entities that have been involved in the workers' compensation turn around and the close out of the Commission. When I became the executive director of the Commission in 2003, it had approximately Six Hundred Million Dollars (\$600,000,000) in cash and was losing nearly a \$1,000,000 every business day. Three (3) years later, my team left the Commission with almost One Billion One Hundred Million Dollars (\$1,100,000,000) in cash. The system is now privatized and perched on the verge of open market competition. This remarkable success story could not have come to fruition without the efforts of the Governor, the Legislature, the OIC, and countless others.

Please advise me at your earliest convenience whether you would like BrickStreet to remit the amount identified above or whether you would rather add the amount to the surplus

¹ BrickStreet recognizes that the final report may contain different figures and will review those figures once the final report is received.

² Of the approximately \$232,000, about \$90,000 is for furniture. BrickStreet cannot respond to the specifics regarding the furniture because the Closeout Report states that the list of furniture purchases is contained on Appendix B but Appendix B is a listing of food purchases. It is also a bit peculiar that furniture would be questioned since West Virginia code Section 23-1-3(a) specifically allows for workers' compensation funds to be used to purchase furniture.



note. Also, please feel free to contact me or any member of my staff to discuss any aspect of this matter.

Very truly yours,

Gregory A. Burton

cc: Michael S. Keeney

www.brickstreet.com



