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September 21, 2022

To: Burke County Board of Commissioners  
Waynesboro, Georgia 30830

Executive Summary and Findings – Review of Bank Accounts and Credit Cards maintained by Burke County Sheriff, Alfonzo Williams – Updated through July 31, 2022

Our firm, Lanier, Deal & Proctor, CPAs, was previously engaged by the Burke County Board of Commissioners to review the activity of bank accounts and credit cards maintained by Burke County Sheriff, Alfonzo Williams. On July 11, 2022, we issued our preliminary report on this activity through May 31, 2022. Subsequently, Sheriff Williams wrote a check dated July 14, 2022 to the Burke County Board of Commissioners in the amount of \$217,914.16 to close this account and turn over all remaining funds. This report is intended to supplement that report and reflect all activity from the inception of the accounts maintained by the Burke County Sheriff's Office through closing.

The documents reviewed by our firm include the following:

1. Bank statements for the following accounts in the custody of Sheriff Alfonzo Williams for the period from inception during September, 2021 through July 31, 2022:
  - a. General Account
  - b. Payroll Account
  - c. Seized Asset Account
  - d. Asset Award Account
  - e. Commissary Account
2. All supporting documentation provided in support of the transactions within these accounts for that period. These transactions included both receipts and disbursements.
3. Documentation from the IRS for the EIN obtained by Sheriff Williams and the related application filed.
4. Signature cards for bank accounts held by Sheriff Williams at First National Bank.
5. Print-outs of credit card transactions and credit card statements provided by the Burke County Sheriff's Office.
6. Detail of funds used for all expenditures prepared by the Burke County Sheriff's Office.

## Summary of Bank Account Activity

As noted in our previous report, Sheriff Alfonzo Williams obtained a separate Employer Identification Number (EIN) on August 30, 2021 for the Burke County Sheriff's Office's and opened five accounts at First National Bank. Those accounts include a General Account, a Payroll Account, a Seized Asset Account, an Asset Award Account, and a Commissary Account. Appendix A to this report has been updated to include all activity in these accounts from inception to closing.

### General Account Deposits

Deposits into the accounts maintained by the Sheriff's Office during the period from June 1, 2022 through July 31, 2022 are listed below:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
6/7/2022	GovDeals - Sale of Electric Bike	\$ 2,000
7/11/2022	GovDeals - Sale of Electric Bike	\$ 1,500

These deposits consisted of the proceeds from the sale of electric bikes which were purchased by the County therefore property of the County. It should be noted that the \$1,500 deposited on July 11, 2022 was not turned over to the County in the original check dated July 14, 2022. A cashier's check was subsequently issued to the County by the Sheriff's Office for this amount on August 4, 2022.

### General Account Disbursements

Appendix A of this report has been updated to reflect all activity in the accounts maintained by Sheriff Williams from inception through closing. That activity can be summarized as follows:

Holiday turkeys and hams	\$ 7,411
Legal fees	30,598
Credit card payments	41,091
Meals and entertainment	5,798
250 E. 6th Street expenses	44,742
Other organizations and events	19,200
Payroll processing contract	3,660
Various individuals	13,776
Purchase of vehicles	56,651
Purchase of server equipment	25,000
Check order	508
Bank Charges	96
Cash withdrawal	500
	<u>\$ 249,031</u>

The summary above includes \$381 for check orders for three of the other accounts maintained by the Sheriff Williams and \$96 in bank charges for the Asset Award account and the Seized Asset account.

The additional disbursements included above for the period June 1, 2022 through the closing of these accounts are summarized below:

Legal fees	\$ 10,483
Credit card payments	5,966
Meals and entertainment	750
250 E. 6th Street expenses	19,369
Other organizations and events	5,000
Payroll processing contract	3,660
Various individuals	7,611
Purchase of vehicles	52,254
Purchase of server equipment	25,000
	<u>\$ 130,093</u>

### **Credit Card Transactions**

A listing of the charges made on the credit card account maintained by the Sheriff's Office and subsequently paid through the checking accounts maintained by Sheriff Williams from inception to close are included in Appendix B and summarized below.

Travel and accommodations	\$ 22,020
Restaurants and food	13,410
Retail stores	4,092
Other	1,569
	<u>\$ 41,091</u>

It is my understanding that the Sheriff's Office is working to gather receipts in support of these charges, and our office has received copies of several receipts obtained by County staff. Regardless of whether or not receipts are obtained after the fact by the Sheriff's Office, a material weakness in internal control and a significant inherent risk of fraud, waste, and abuse still exist due to the lack of oversight for credit card purchases, especially with the amount spent by the Sheriff's Office on travel and accommodation, as well as restaurants and food.

### **Interview with Sheriff Williams on August 25, 2022**

On August 25, 2022, Kay S. Proctor, CPA of Lanier, Deal & Proctor, CPAs and Michael Wiseman, Finance Director for the Burke County Board of Commissioners, met with Sheriff Williams to review the charges on the credit card in detail and give Sheriff Williams an opportunity to provide explanations regarding their nature. While these explanations do not in any way substantiate the charges or mitigate the weaknesses in the Sheriff's Office's internal control related to credit cards, we felt that any information provided related to the nature of these charges would be qualitatively significant to the Burke County Board of Commissioners.

Sheriff Williams provided a verbal explanation for all charges on the Sheriff's Office credit card account. Many of these expenses that were not for travel or meals were related to community service efforts according to the Sheriff.

As the majority of credit card charges (86%) were for travel and accommodations or restaurants, a substantial amount of time during this meeting was spent discussing the nature of travel expense and the purpose of various

trips made by the Sheriff's Office. A summary of information provided verbally by Sheriff Williams can be found below:

<u>Approximate Date(s)</u>	<u>Location</u>	<u>Purpose of Travel according to Sheriff Williams</u>
10/3/2021	Augusta, Georgia	Lodging for HR Consultant at the Crowne Plaza Hotel
10/8/21-10/9/21	Montgomery, Alabama	Lodging for 4-5 attendees at Law Enforcement Appreciation Day at Faulkner University
10/11/21-10/14/21	Savannah, Georgia	Meals and Lodging during the GSA Fall Conference
11/10/21-11/11/21	Montgomery, Alabama	Lodging and Meals for a Continuing Education Event at Faulkner University
11/18/21-11/19/21	St. Augustine, FL	Incidental Expenses related to a course taught by Sheriff Williams for the Florida Sheriff's Association
12/20/2021	Columbia, SC	Lodging for Law Enforcement Awards Ceremony in Greer, SC
12/30/2021	Gatlinburg, TN	Lodging for travel to a dinner meeting with a sales representative from Mt. Juliette, TN for License Plate Readers. License Plate Readers were not purchased.
1/18/2022	Rockdale County, GA	Meal expenses during a Leadership Class Sponsored by Rockdale County.
1/25/2022	Nashville, TN	Purchase of airline tickets and hotel for Leaders Helping Leaders Network (LHLN) Conference to be held in Nashville.
1/26/2022	Augusta, GA	Lodging and meals for Faulkner University representatives visiting for SOAR Initiative.
2/4/2022	Rockdale County, GA	Meal with Rockdale County Leadership.
2/8/22-2/10/22	Nashville, TN	Sheriff Williams Teaching at Leaders Helping Leaders Network (LHLN) Conference. Sheriff Williams confirmed he was paid for this engagement.
2/27/2022	Destin, FL	Leaders Helping Leaders Network (LHLN) Class. Sheriff Williams could not remember if he attended this course as a student or as an instructor.
3/11/2022	Conyers, GA	Lunch for meeting at the Capital.
3/14/2022	West Palm Beach, FL	Purchase of airline tickets and hotel for a LHLN conference in West Palm Beach.
3/20/22-3/23/22	West Palm Beach, FL	Meals and Incidentals related to a LHLN conference in West Palm Beach. The Sheriff could not remember if he attended this conference as an instructor or as a student.
3/27/2022	Augusta, GA	Charge in the amount of \$522.76 for the Augusta Marriot. Sheriff Williams was unsure of what this charge was for, but felt that it might be a leadership symposium.
3/31/2022	Springfield, MA and Little Rock, AR	Purchase of airline tickets for Leaders Helping Leaders Network (LHLN) courses in Springfield, MA and Little Rock, AR
4/4/22-4/10/22	Springfield, MA	Lodging, Meals, and Incidentals during LHLN Course for which Sheriff Williams was an instructor. Sheriff Williams confirmed he was paid for this engagement.
4/12/22-4/15/22	Little Rock, AR	Lodging, Meals, and Incidentals during LHLN Course for which Sheriff Williams was an instructor. Sheriff Williams confirmed he was paid for this engagement.
4/20/22-4/22/22	Macon, GA	Lodging and Incidentals for Sex Offender Training.
5/1/2022	Montgomery, Alabama	Lodging for law enforcement training event at Faulkner University.
5/6/22-5/8/22	Montgomery, Alabama	Lodging, Meals, and Incidentals for Faulkner University graduation for eight employees.
5/13/2022	Unknown	NOBLE Conference at Chateau Elan in Braselton, GA according to Sheriff Williams. Charges were for Airport Parking of Miami and Booking.com.
5/19/2022	Nashville, TN	Purchase of airline tickets for Leaders Helping Leaders Network (LHLN) course in Nashville, TN
5/26/22-5/27/22	Nashville, TN	Sheriff Williams Teaching at Leaders Helping Leaders Network (LHLN) Conference. Sheriff Williams indicated he was possibly paid for this engagement.
6/7/22-6/8/22	Biloxi, MS	Incidental expenses for Leaders Helping Leaders Network (LHLN) event in Biloxi MS sponsored by the MS Sheriff's Association.

The explanations above were provided by Sheriff Williams and not substantiated by our firm. During our interview we did discuss Sheriff Williams' relationship with Leaders Helping Leaders Network (LHLN). It is noted on the organization's website that Sheriff Williams is one of their instructors, and during our interview, Sheriff Williams did confirm that he was paid by LHLN for these speaking engagements. Sheriff Williams could not remember whether he was a student or an instructor at some of the events he attended, including the event hosted in West Palm Beach, FL in March, 2022. Sheriff Williams did not verbally confirm that he was paid for all events he attended that were hosted by LHLN. He did specifically confirm that he was paid for the LHLN event in Nashville, TN in February, 2022 and the events hosted by LHLN in April, 2022 in Springfield, MA and Little Rock, AR.

During this interview Sheriff Williams was also asked to explain the rationale he used in deciding whether or not it was appropriate to use County funds to pay for the travel, meal, and incidental expenses associated with the conferences he attended, whether as an instructor or as a student. Sheriff Williams indicated to us that he used judgement to decide which expenses he considered appropriate to pay using County funds and that he considered the payment of expenses related to his speaking engagements as appropriate due to the fact that wherever he goes, he is always representing the Burke County Sheriff's Office. He stressed the importance of the networking and partnership opportunities he felt these engagements provided and value that he believes that Burke County gains from them.

### **Findings and Comments**

These findings and comments are included to supplement the findings in our original report dated July 11, 2022 and do not serve as a replacement for any content thereof.

While the amounts paid to Sheriff Williams as compensation for speaking engagements are unknown, it is clear that Sheriff Williams has personally received financial compensation from at least some of these engagements based on information obtained during our interview with Sheriff Williams.

O.C.G.A. §15-16-19 abolishes the use of a fee system and establishes the sheriff's annual salary as exclusive compensation by stating that "no sheriff shall receive as any portion of his compensation for his services as such any fees, fines, forfeitures, costs, commissions, emoluments, or perquisites of any nature whatsoever." The law further states in section (b) that "the sheriff shall receive no compensation except that compensation which shall be in the nature of an annual salary to be fixed by law."

With regards to the discretion given to constitutional officers to make purchasing decisions related to their offices, ACCG's publication "Constitutional Officers: Budgeting, Contracting, and Other Critical Issues" states in their section titled "Purchasing" that "the courts have given constitutional officers the power to make purchase from third parties in the pursuit of their duties" and that "constitutional officers each have the power to make use of the resources that have been allocated to their department by the board of commissioners without interference, as long as it is in the reasonable performance of their duties."

While it could be called into question as to whether or not the funds deposited in this account were truly appropriated to the Sheriff's Office, if Sheriff Williams is performing these speaking engagements as part of what he deems to be part of his duties as the Sheriff of Burke County, he has some discretion to spend funds for purposes that he deems to be reasonable in the performance of his duties. That said, if Sheriff Williams considers himself to be performing these engagements under the umbrella of his duties as Sheriff, then whether or not he is in violation of O.C.G.A. §15-16-19 by receiving personal compensation in exchange for services provided should be considered.

It would not be considered unreasonable for a constitutional officer including the Sheriff to personally receive compensation for an arrangement to perform services including speaking engagements outside of the duties of their office. However, if the Sheriff is personally receiving compensation for the performance of these services outside the performance of his duties as Sheriff, the expenses associated with these engagements could logically be considered personal in nature as well. Under this scenario, the Commissioners should consider whether or not they consider these expenses to be personal in nature and if there is a possibility of fraudulent intent.

It is our recommendation that the Board of Commissioners seek legal counsel to determine first if the compensation received personally by the Sheriff for speaking engagements violates O.C.G.A. §15-16-19. If the speaking engagements do in fact fall outside of the Sheriff Williams' duties and the Sheriff of Burke County, then consideration should be made of the appropriateness of the payment of expenses related to personal speaking engagements with public funds.



Lanier, Deal & Proctor, CPAs  
Statesboro, Georgia

## Appendix A

### Bank Account Transaction Summary

	General Account	Payroll Account	Seized Asset Account	Asset Award Account	Commissary Account	Total
Balance, 9/1/2022	-	-	-	-	-	-
Transfer from General Account	\$ (781.24)	\$ 227.08	\$ 100.00	\$ 227.08	\$ 227.08	-
Check Order	(127.08)	(127.08)		(127.08)	(127.08)	\$ (508.32)
Transfer to Close Accounts	304.10	(100.00)	(52.05)	(52.05)	(100.00)	-
Bank Charge	-	-	(48.00)	(48.00)	-	(96.00)
Interest Income	-	-	0.05	0.05	-	0.10
Deposit - Waynesboro Housing Authority Grant	50,000.00	-	-	-	-	50,000.00
Deposit - Georgia Power Grant	375,000.00	-	-	-	-	375,000.00
Deposits - Proceeds from Seized Vehicles	10,185.00	-	-	-	-	10,185.00
Deposit - Burke County Inmate Trust Fund - Indigent Kit Fees	1,710.37	-	-	-	-	1,710.37
Deposit - Burke County Inmate Trust Fund - Starting Account Variance	12,462.90	-	-	-	-	12,462.90
Deposit - Burke County Inmate Trust Fund - Medical Fees Collected	4,436.41	-	-	-	-	4,436.41
Deposits - Thanksgiving Turkeys per Deposits Slips	5,250.00	-	-	-	-	5,250.00
Deposit - From Foundation for Toy Drive per Deposit Slip	1,000.00	-	-	-	-	1,000.00
Deposit - 3/17/22 for Unknown Purpose	4,900.00	-	-	-	-	4,900.00
Deposit - 6/7/22 from GovDeals for Sale of Electric Bike	2,000.00	-	-	-	-	2,000.00
Deposit - 7/11/22 from GovDeals for Sale of Electric Bike	1,500.00	-	-	-	-	1,500.00
Cash Withdrawal - Unknown Purpose	(500.00)	-	-	-	-	(500.00)
First National Bank - Credit Card Payments	(41,090.51)	-	-	-	-	(41,090.51)
Hull Barrett - Legal Fees	(30,598.00)	-	-	-	-	(30,598.00)
Payroll Plus (Dec. 2021- Feb. 2022)	(3,660.00)	-	-	-	-	(3,660.00)
Ginn Motor Company	(4,450.54)	-	-	-	-	(4,450.54)
Brannen - 2015 Explorer	(18,000.00)	-	-	-	-	(18,000.00)
Brannen - 2022 Explorer	(34,200.00)	-	-	-	-	(34,200.00)
Crosslink - Servers	(25,000.00)	-	-	-	-	(25,000.00)
<u>Holiday Turkeys and Hams</u>						
Lanier's Meat Shop - Turkeys and Hams	(6,858.97)	-	-	-	-	(6,858.97)
Alfonzo Williams - Reimbursement for Turkeys	(552.00)	-	-	-	-	(552.00)
<u>Meals and Entertainment</u>						
Katerworks - Christmas Party	(3,719.10)	-	-	-	-	(3,719.10)
Burke Perk	(869.30)	-	-	-	-	(869.30)
Papa John's	(59.95)	-	-	-	-	(59.95)
Ryan Mobley - Lunch for SO	(400.00)	-	-	-	-	(400.00)
Mamie Simpson - Leadership Lunch	(750.00)	-	-	-	-	(750.00)



250 E. 6th Street

Robert McLafferty- 250A E. 6th Street Lease	(22,100.00)	-	-	-	-	(22,100.00)
Robert McLafferty- 250B E. 6th Street Lease	(17,000.00)	-	-	-	-	(17,000.00)
Tyler Mahaffey - 250 E. 6th Street Legal Fees	(475.00)	-	-	-	-	(475.00)
Sid Cox Insurance - 250 E. 6th Street Lease	(774.00)	-	-	-	-	(774.00)
Randall Thompson - Carpet	(3,000.00)	-	-	-	-	(3,000.00)
City of Waynesboro - 250 E. 6th Street	(39.60)	-	-	-	-	(39.60)
Georgia Power - 250 E. 6th Street	(1,352.90)	-	-	-	-	(1,352.90)
<u>Other Organizations and Events</u>						
Burke County Health Foundation - Tim Tebow Event	(10,000.00)	-	-	-	-	(10,000.00)
Thomas Clark Memorial Scholarship Fund	(100.00)	-	-	-	-	(100.00)
Burke County Chamber of Commerce - Annual Dinner	(200.00)	-	-	-	-	(200.00)
Forces United - Golf Tournament	(500.00)	-	-	-	-	(500.00)
Relay for Life	(150.00)	-	-	-	-	(150.00)
Golden Harvest	(250.00)	-	-	-	-	(250.00)
Skills USA	(3,000.00)	-	-	-	-	(3,000.00)
Padgetts Farm Fall Music Festival	(5,000.00)	-	-	-	-	(5,000.00)
<u>Various Individuals</u>						
Crystal Berry	(4,576.43)	-	-	-	-	(4,576.43)
Lee Webster - Refund of Missing Money (Detention Center)	(400.00)	-	-	-	-	(400.00)
Sam Harden, Jr. - Santa	(300.00)	-	-	-	-	(300.00)
Chandler Williams	(480.00)	-	-	-	-	(480.00)
Terrance Jackson - DJ	(400.00)	-	-	-	-	(400.00)
Summer Interns	(7,620.00)	-	-	-	-	(7,620.00)
Balance, 7/14/22	<u>\$ 219,414.16</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 219,414.16</u>

## Appendix B

### Credit Card Transaction Listing

Date	Payee	Amount
	<b><u>Other</u></b>	
10/17/2021	Adobe	\$ 359.76
10/15/2021	Annual Fee	12.00
3/22/2021	5.11 INC.	278.20
5/8/2022	Faulkner University	49.48
10/7/2021	Georgia Sheriffs	200.00
4/3/2022	GLGPA	50.00
3/11/2022	RAYALLEN.COM JJDOG.COM	304.93
3/10/2022	SCGOV 866-340-7105 DMV 0048	7.10
5/8/2022	Shell Oil	7.55
3/31/2022	U-Haul Burke Feed and Farm	272.65
10/27/2021	USPS	27.10
	<b><u>Restaurants and Food</u></b>	
2/9/2022	ATL Sweetwater Bar & Grill	17.00
11/10/2021	Chick-Fil- A	17.44
4/1/2022	Chick-Fil- A	16.66
5/15/2022	Chick-Fil- A	23.04
1/15/2022	Country Boys Cooking Keysville GA	344.73
5/26/2022	Cracker Barrel #2	14.87
2/4/2022	Cracker Barrel Conyers	69.46
6/8/2022	Cracker Barrel Moss Point, MS	10.69
11/19/2021	D & B Daytona Beach	54.94
2/10/2022	Del Friscos Grill Nashville, TN	205.30
3/25/2022	Duffys	150.38
4/21/2022	Dunkin	50.04
4/8/2022	Dunkin Donuts	4.28
11/28/2021	Fish Eye Grill	1,000.00
1/13/2022	Fuji Sushi Waynesboro	204.00
6/7/2022	Golden Nugget Biloxi Michael Patricks	29.87
11/12/2021	Good Day Café	54.78
10/8/2021	In N Out	37.00
12/13/2021	Katerwerks	1,516.82
12/13/2021	Katerwerks	1,558.24
6/5/2022	KJ's Market IGA Way	147.37
10/31/2021	Laniers Fresh Meat Market	1,000.00
10/12/2021	Leopold's Ice Cream, Savannah, GA	9.13
2/8/2022	Local Joes Café	34.92
5/25/2022	Logan's Roadhouse	61.85
11/11/2021	Longhorn Steak	78.01
3/22/2022	MCA Freshens	8.18
3/22/2022	McDonald's	7.37
5/26/2022	McDonald's	8.02
2/27/2022	McGuires Irish Destin	71.91
5/6/2022	Mellow Mushroom Montgomery	129.31
4/4/2022	MGM SPR- Chandler Steak	62.12
3/23/2022	Okeechobee Prime Seafood	80.47
3/13/2022	Outback 1121, Conyers GA	19.17
10/29/2021	Papa Johns	182.23
2/27/2022	Papa Johns	94.16
1/18/2022	Pappadeaux Seafood	120.75
1/18/2022	Pappadeaux Seafood	37.50

4/21/2022	Parish (Macon)	73.80
3/25/2022	Phillips Seafood Atlanta	34.99
3/22/2022	Raindancer Steakhouse	145.56
4/12/2022	Samantha's Tap Room Little Rock, AR	55.02
2/27/2022	Subway	320.20
4/13/2022	Taqueria Amigos Mexican	37.64
11/9/2021	Tasty Creations	1,447.96
11/21/2021	Tasty Creations	3,378.56
2/9/2022	TGI Fridays	65.99
10/13/2021	Treylor Park, Savannah GA	58.31
4/20/2022	Waffle House	33.13
11/18/2021	Wendy's	13.80
6/22/2022	Papa Johns	77.94
6/23/2022	Subway	134.80
	<b><u>Retail Stores</u></b>	
4/3/2022	Big Lots Stores	50.77
3/20/2022	Dollar General	14.32
2/27/2022	Dollar Tree	2.68
2/27/2022	Family Dollar	22.25
3/18/2022	Family Dollar	10.60
3/25/2022	PBI Coral Cove News	6.19
11/5/2021	Sam's Club	215.98
3/18/2022	Sam's Club	118.10
3/18/2022	Sam's Club	16.19
3/29/2022	Sam's Club	388.67
5/12/2022	Tractor Supply	374.49
11/14/2021	Wal-Mart	194.29
11/19/2021	Wal-Mart	72.00
12/10/2021	Wal-Mart	870.28
12/12/2021	Wal-Mart	1,000.00
12/12/2021	Wal-Mart	(28.44)
2/27/2022	Wal-Mart	67.48
4/15/2022	Wal-Mart	184.36
11/23/2021	WM Supercenter	104.94
4/6/2022	WM Supercenter	98.76
5/17/2022	WM Supercenter	193.64
6/21/2022	Wal-Mart	18.32
6/22/2022	Sams Club	96.00
	<b><u>Travel &amp; Accomodations</u></b>	
5/27/2022	ABM Atlanta Airport	42.00
4/15/2022	AC Marriott Lil Rock AR	750.18
5/13/2022	Airport Parking of Miami	27.00
3/22/2022	ATL AIRPORT MIDTOWN MAG	2.15
3/24/2022	Atlanta Airport	7.94
3/27/2022	Augusta Marriott Convention Center	522.76
4/14/2022	Augusta Marriott Convention Center	2,953.69
4/14/2022	Augusta Marriott Convention Center	2,953.69
12/20/2021	Best Western Executive Inn	110.99
5/13/2022	Booking.com	191.58
12/31/2021	Courtyard Gatlinburg	17.18
12/31/2021	Courtyard Gatlinburg	364.18
4/10/2022	Courtyard West Springfield	523.16
10/3/2021	Crowne Plaza Hotel	204.45
1/26/2022	Crowne Plaza Hotel	192.20

3/14/2022	Delta Air	569.20
3/31/2022	Delta Air	722.20
3/31/2022	Delta Air	747.20
5/19/2022	Delta Air	434.20
1/25/2022	Delta Air	391.20
5/26/2022	Enterprise Rent-A-Car	376.91
5/27/2022	Fairfield Inn & Suites	507.07
5/27/2022	Fairfield Inn & Suites	520.15
3/24/2022	Groome Transportation	59.00
3/24/2022	Hertz	275.97
4/15/2022	Hertz Rent a Car	586.54
5/15/2022	Holiday Inn Atlanta	24.40
10/14/2021	Holiday Inn Express Savannah	361.20
3/14/2022	Hotel * Delta	1,565.34
11/9/2021	Hotel Booking Fee	14.99
1/25/2022	Hotel Delta	616.14
4/22/2022	Hotel Forty Five Macon	36.00
4/22/2022	Hotel Forty Five Macon	536.70
10/15/2021	Marriott Savannah River	359.90
3/25/2022	Marriott W Palm Beach	91.59
11/19/2021	Omni Hotels	68.05
11/10/2021	Priceline/ Springhill Suites	325.16
10/10/2021	Renaissance Montgomery	219.60
10/10/2021	Renaissance Montgomery	219.60
10/10/2021	Renaissance Montgomery	133.35
10/10/2021	Renaissance Montgomery	112.65
5/8/2022	Renaissance Montgomery	390.93
5/8/2022	Renaissance Montgomery	319.65
5/8/2022	Renaissance Montgomery	59.78
5/8/2022	Renaissance Montgomery	288.60
5/8/2022	Renaissance Montgomery	360.05
1/17/2022	Renaissance Hotels	19.08
1/25/2022	Renaissance Hotels	684.05
2/11/2022	RPS Augusta	32.00
3/25/2022	RPS Augusta	32.00
4/10/2022	RPS Augusta	40.00
10/14/2021	Savannah Marriott River	20.12
5/1/2022	Sonesta Es Suites Montgomery	127.60
10/12/2021	Springhill Suites	475.70
11/11/2021	Springhill Suites	4.95
11/11/2021	Springhill Suites	130.76
11/11/2021	Springhill Suites	25.00
11/11/2021	Springhill Suites	130.76
1/26/2022	Springhill Suites	141.66
		<hr/>
		\$ 41,090.50