

# DeKalb



# County

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Department of Finance

Internal Audit and Licensing

DATE: June 10, 2009  
TO: Kevin Walton, Director of Purchasing and Contracting  
FROM: Deputy Director of Finance, Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: Watershed Management

### **General Information**

On June 9, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Watershed Management. Internal Audit reviewed Watershed Management P-Card transactions for the period January 2009 through April 2009.

### **Purpose and Scope**

The purpose of this audit was to determine if Watershed Management complied with County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (1) P-Card Administrator properly maintained and reconciled transactions on a monthly basis.
- (2) Transactions were appropriate for the department's business.
- (3) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (4) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (5) Cardholders were not using the P-Card for non-business related goods and services.
- (6) The transactions were approved. ( Manager and/or Department Head)

### **Opinion**

In our opinion, Watershed Management complied with County P-Card policies and procedures, for the most part.

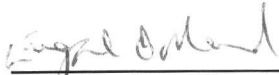
### **Comments**

During our review we observed that taxes were charged on two receipts, however the taxes paid were minimal (\$32.18), but we mentioned it since we only reviewed a sample. In order to take advantage of DeKalb County tax-exempt status, cardholders should present their certificate of exemption to the vendor at all times.

We reviewed the corresponding general ledger account for each transaction of our sample. Some transactions could be misclassified. Attached is a spreadsheet with alternative general ledger accounts that may be more appropriate for the transaction type.

The departmental P-Card administrator did not signoff on a few transactions, due to insufficient documentation from the cardholder.

Please feel free to contact me if you have any questions or concerns relating to this audit report.



Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer  
Francis T. Kung'u – Director of Watershed Management  
Dale Dague – Purchase Card Administrator

EO/CL

Attachment: *Alternative GL Account Report*

**WATERSHED MANAGEMENT  
P-CARD AUDIT  
JANUARY 2009 - APRIL 2009  
Alternative GL Account Report**

Card Holder	Transaction Date	Posting Date	Vendor	Amount	GL Account Number	GL Account Name	Alternative GL Account
Hicks, Charlie	3/25/2009	3/26/2009	HYDRAULIC SERVICES CO	\$222.54	08040.531101.511.0000.0000	531101 OPERATING SUPPLIES	
HAMMITT, DEMETRIUS	4/26/2009	4/28/2009	THE HOME DEPOT	\$48.97	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Cardwell, Modriquez L	4/23/2009	4/27/2009	THE HOME DEPOT	\$13.76	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ARTIS, JOHN	3/10/2009	3/12/2009	THE HOME DEPOT	\$28.70	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	
ARTIS, JOHN	3/11/2009	3/13/2009	THE HOME DEPOT	(\$28.70)	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	
ARTIS, JOHN	4/3/2009	4/6/2009	RADIO SHACK	\$16.94	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	
ARTIS, JOHN	4/10/2009	4/13/2009	RADIO SHACK	(\$16.94)	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	
ADAMS, DONALD	01/13/09	01/14/09	HITCH HOUSE	\$193.80	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
ADAMS, DONALD	03/16/09	03/17/09	MANTEK	\$754.63	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
Adams, Keith	02/03/09	02/04/09	NAPA AUTO PARTS 1500019	\$24.13	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Adams, Keith	02/03/09	02/04/09	VULCAN SAFETY 66000027	\$216.00	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Adams, Keith	02/12/09	02/16/09	THE HOME DEPOT 118	\$51.85	08030.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Adams, Keith	03/16/09	03/17/09	NEPTUNE	\$860.00	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Adams, Keith	03/23/09	03/25/09	THE HOME DEPOT 128	\$42.96	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ARTIS, JOHN	01/06/09	01/07/09	LOWES #01119	\$125.08	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	02/05/09	02/06/09	TEBARCO DOOR AND METAL SV	\$107.00	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	02/06/09	02/09/09	THE HOME DEPOT 115	\$187.25	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	03/10/09	03/11/09	HD-SUPPLY #5113	\$76.50	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	03/10/09	03/11/09	HD-SUPPLY #5113	\$199.31	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	03/10/09	03/12/09	WW GRAINGER	\$94.80	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	03/11/09	03/13/09	WW GRAINGER	\$460.28	08022.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
ARTIS, JOHN	03/11/09	03/13/09	THE HOME DEPOT 115	\$26.82	08023.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ARTIS, JOHN	03/12/09	03/16/09	PYRAMID TECHNOLOGI	\$102.69	08020.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ARTIS, JOHN	03/26/09	03/27/09	ITT WEDECO	\$111.15	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/03/09	04/06/09	THE HOME DEPOT 115	\$23.50	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/10/09	04/13/09	WW GRAINGER	\$86.14	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/10/09	04/13/09	RADIO SHACK COR00193920	\$15.98	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/10/09	04/13/09	THE HOME DEPOT 115	(\$11.75)	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/10/09	04/13/09	THE HOME DEPOT 115	(\$11.75)	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/10/09	04/13/09	THE HOME DEPOT 115	\$10.98	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ARTIS, JOHN	04/15/09	04/17/09	THE HOME DEPOT 115	\$106.77	08020.522201.511.0000.0000	522201 MAINTENANCE & REPAIR SERVICES	531101 OPERATING SUPPLIES
ASH, JARU	01/30/09	02/02/09	SHRIVER MECHANICAL INC	\$243.92	08024.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ASH, JARU	02/12/09	02/16/09	SIEMENS WATER TECHNOLOGY	\$453.80	08024.531101.511.0000.0000	531101 OPERATING SUPPLIES	
ASH, JARU	03/12/09	03/13/09	LABCONCO CORPORATION	\$36.55	08024.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Babrow, Glanville	01/21/09	01/22/09	MANTEK	\$315.65	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	01/22/09	01/23/09	HYDRAULIC SERVICES CO	\$448.09	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	01/22/09	01/26/09	ADVANCE AUTO PARTS #6850	\$32.77	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	01/27/09	01/28/09	FLEETPRIDE 101 ATLANTA	\$30.58	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	01/29/09	02/02/09	PIONEER RUBBER & GASKET C	\$208.65	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	01/29/09	02/02/09	SOUTHERN AUTO ELECTRIC	\$96.50	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/06/09	02/09/09	HYDRAULIC SERVICES CO	\$118.36	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/06/09	02/09/09	HYDRAULIC SERVICES CO	\$67.62	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/09/09	02/10/09	MANTEK	\$299.34	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/10/09	02/12/09	ADVANCE AUTO PARTS #6850	\$33.99	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/13/09	02/16/09	NAPA AUTO PARTS 1500024	\$49.69	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/20/09	02/23/09	CUMMINS POWER-PRTS & SVC	\$184.24	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/23/09	02/24/09	HYDRAULIC SERVICES CO	\$302.45	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	02/26/09	03/02/09	PIONEER RUBBER & GASKET C	\$10.80	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/09/09	03/10/09	MANTEK	\$487.70	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/12/09	03/13/09	NAPA AUTO PARTS 1500024	\$29.56	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/12/09	03/13/09	FLEETPRIDE 101 ATLANTA	\$20.50	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS

**WATERSHED MANAGEMENT  
P-CARD AUDIT  
JANUARY 2009 - APRIL 2009  
Alternative GL Account Report**

Card Holder	Transaction Date	Posting Date	Vendor	Amount	GL Account Number	GL Account Name	Alternative GL Account
Babrow, Glanville	03/18/09	03/20/09	AUTO RADIO	\$29.95	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/25/09	03/26/09	HYDRAULIC SERVICES CO	\$153.96	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/26/09	03/27/09	HYDRAULIC SERVICES CO	\$139.76	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/26/09	03/27/09	HYDRAULIC SERVICES CO	\$61.66	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	03/31/09	04/01/09	HYDRAULIC SERVICES CO	\$279.52	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/01/09	04/02/09	NAPA AUTO PARTS 1500024	\$9.79	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/01/09	04/02/09	THOMAS J MADDEN AND ASSOC	\$235.20	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/01/09	04/03/09	AUTO RADIO	\$59.90	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/02/09	04/03/09	NALLEY MOTOR TRUCKS-MORE	\$147.23	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/03/09	04/06/09	NALLEY MOTOR TRUCKS-MORE	(\$23.00)	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/06/09	04/07/09	MANTEK	\$361.80	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/07/09	04/08/09	NALLEY MOTOR TRUCKS-MORE	\$121.34	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/14/09	04/15/09	HYDRAULIC SERVICES CO	\$101.92	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/15/09	04/16/09	THOMAS J MADDEN AND ASSOC	\$10.20	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/17/09	04/20/09	COWIN EQUIPMENT CO	\$24.48	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/17/09	04/20/09	SOUTHERN AUTO ELECTRIC	\$278.55	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/16/09	04/20/09	ADVANCE AUTO PARTS #6850	\$22.49	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/17/09	04/20/09	YANCEY BROS CO #1	\$41.88	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/17/09	04/20/09	METRAC, INC.	\$71.10	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/20/09	04/21/09	HYDRAULIC SERVICES CO	\$331.97	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/20/09	04/21/09	HYDRAULIC SERVICES CO	\$69.58	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/17/09	04/22/09	LASHLEY TRACTOR SALES - L	\$127.44	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/23/09	04/24/09	YANCEY BROS CO #6	\$152.80	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/29/09	04/30/09	HANDY ACE HARDWARE	\$1.99	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Babrow, Glanville	04/28/09	04/30/09	ADVANCE AUTO PARTS #6850	\$139.99	08041.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
BARNES, ROY	01/22/09	01/26/09	OFFICE DEPOT #591	\$410.83	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
BARNES, ROY	01/23/09	01/26/09	OFFICE DEPOT #591	(\$140.34)	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
BARNES, ROY	01/27/09	01/29/09	OFFICE DEPOT #591	(\$14.47)	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
BARNES, ROY	02/15/09	02/16/09	BORDERS BKS&MU01002088	\$39.12	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	531401 BOOKS & SUBSCRIPTIONS
BARNES, ROY	02/24/09	02/25/09	GODADDY.COM	\$10.02	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	523206 INTERNET SERVICES
BARNES, ROY	02/24/09	02/25/09	GODADDY.COM	\$92.78	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	523206 INTERNET SERVICES
BARNES, ROY	04/07/09	04/07/09	DMI DELL K-12/GOVT	\$72.97	08042.531101.511.0000.0000	531101 OPERATING SUPPLIES	
BARNES, ROY	04/24/09	04/27/09	CABLE DEPOT INC.	\$292.00	08001.531101.511.0000.0000	531101 OPERATING SUPPLIES	
BATTLE, JOHN	01/21/09	01/23/09	THE HOME DEPOT 175	\$89.79	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
BATTLE, JOHN	01/27/09	01/28/09	HD SUPPLY WATERWORKS 153	\$227.70	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
BATTLE, JOHN	03/12/09	03/16/09	THE HOME DEPOT 118	\$600.00	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
BATTLE, JOHN	03/24/09	03/26/09	THE HOME DEPOT 118	\$700.00	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
BATTLE, JOHN	04/14/09	04/15/09	HANDY ACE HARDWARE	\$17.97	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
BATTLE, JOHN	04/22/09	04/24/09	HANCOCK SOD	\$220.00	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
Cardwell, Modriquez	01/26/09	01/28/09	THE HOME DEPOT 117	\$154.28	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Cardwell, Modriquez	02/04/09	02/06/09	THE HOME DEPOT 175	\$115.71	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Cardwell, Modriquez	02/17/09	02/19/09	THE HOME DEPOT 117	\$209.91	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Cardwell, Modriquez	02/23/09	02/25/09	WW GRAINGER	\$20.07	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Cardwell, Modriquez	02/25/09	02/27/09	THE HOME DEPOT 175	\$115.71	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
Cardwell, Modriquez	03/19/09	03/20/09	LOWES #01119	\$154.80	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
COLE, CLAUDE	02/13/09	02/16/09	ADAMS EQUIPMENT CO INC	\$855.06	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
COLE, CLAUDE	04/14/09	04/15/09	BEST BUY MHT 00005033	\$149.99	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
COLE, CLAUDE	04/22/09	04/27/09	TURBO DIESEL AND ELECTRIC	\$114.00	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
DAVIS, JERRY	01/22/09	01/26/09	THE HOME DEPOT 118	\$191.06	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
DAVIS, JERRY	01/28/09	01/29/09	HD SUPPLY WATERWORKS 153	\$707.90	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
DAVIS, JERRY	02/25/09	02/27/09	THE HOME DEPOT 118	\$154.50	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	

**WATERSHED MANAGEMENT  
P-CARD AUDIT  
JANUARY 2009 - APRIL 2009  
Alternative GL Account Report**

<b>Card Holder</b>	<b>Transaction Date</b>	<b>Posting Date</b>	<b>Vendor</b>	<b>Amount</b>	<b>GL Account Number</b>	<b>GL Account Name</b>	<b>Alternative GL Account</b>
DAVIS, JERRY	03/23/09	03/25/09	THE HOME DEPOT 118	\$310.73	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
DAVIS, JERRY	04/28/09	04/30/09	HANCOCK SOD	\$165.00	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
Decker, Colin	01/30/09	02/02/09	WM SUPERCENTER	\$257.45	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Decker, Colin	02/04/09	02/06/09	ADVANCE AUTO PARTS #6760	\$11.51	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Decker, Colin	01/14/09	01/15/09	RADIOSHACK COR00196626	\$25.98	08028.531101.511.0000.0000	531101 OPERATING SUPPLIES	
FOWLER, STEPHEN	01/15/09	01/19/09	CES 68	\$19.28	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
FOWLER, STEPHEN	01/28/09	01/29/09	HOT WASH ATLAN	\$121.93	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
FOWLER, STEPHEN	02/05/09	02/09/09	AUTOZONE #0913	\$92.18	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
FOWLER, STEPHEN	04/16/09	04/20/09	COFER BROS INC	\$50.96	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
HOLLEY, CHARLES	02/26/09	02/27/09	GODWIN PUMPS OF AMERICA	\$395.00	08038.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
HOLZBERGER SR, KARL	01/13/09	01/14/09	HANDY ACE HARDWARE	\$225.97	08037.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
HORTON, WILLIE	04/23/09	04/24/09	HD SUPPLY WATERWORKS 153	\$54.92	08041.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	
LINDSEY, ANGELA	01/23/09	01/26/09	TARGET 00017582	\$10.37	08002.531101.511.0000.0000	531101 OPERATING SUPPLIES	
Moore, Allen	01/30/09	02/02/09	PIONEER RUBBER & GASKET C	\$20.60	08035.531101.511.0000.0000	531101 OPERATING SUPPLIES	531112 MAINTENANCE & REPAIR MATERIALS
WINTERS, JEFF	03/05/09	03/06/09	LOWES #01119	\$457.77	08022.531112.511.0000.0000	531112 MAINTENANCE & REPAIR MATERIALS	