

In the Matter of:
Investigative Hearing

CHRISTINA TANT
February 14, 2019



1 BEFORE THE FLORIDA HOUSE OF REPRESENTATIVES
 Public Integrity & Ethics Committee

2

3

4 IN RE:

5 Investigative Hearing on the
6 Unauthorized Use of Appropriated
7 Funds for Fixed Capital Outlay
8 Projects at the University of
9 Central Florida.

8 _____ /

9 DEPOSITION OF: CHRISTINA TANT

10 DATE: THURSDAY, FEBRUARY 14, 2019

11 TIME: 9:20 A.M. - 12:17 P.M.

12 PLACE: ORANGE LEGAL
13 633 EAST COLONIAL DRIVE
14 ORLANDO, FLORIDA 32826

14

15

16

17

18

19

20

21

22

23

24 STENOGRAPHICALLY
25 REPORTED BY: ANTHONY ROLLAND, CRR

1 A P P E A R A N C E S :

2 CARINE L. MITZ, ESQUIRE (BY VIDEOCONFERENCE)
3 OF: FLORIDA HOUSE OF REPRESENTATIVES
4 402 SOUTH MONROE STREET
5 TALLAHASSEE, FLORIDA 32399-1300
6 850.717.4881
7 CARINE.MITZ@MYFLORIDAHOUSE.GOV

8

AND

9

10 DON RUBOTTOM, ESQUIRE
11 OF: FLORIDA HOUSE OF REPRESENTATIVES
12 402 SOUTH MONROE STREET
13 TALLAHASSEE, FLORIDA 32399-1300
14 850.717.4881
15 DON.RUBOTTOM@MYFLORIDAHOUSE.GOV
16 APPEARING ON BEHALF OF THE FLORIDA HOUSE

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

1 P R O C E E D I N G S

2 *****

3 THE COURT REPORTER: Would you raise your right
4 hand, please?

5 Do you solemnly swear or affirm that the
6 testimony you're about to give in this case will be
7 the truth, the whole truth and nothing but the
8 truth?

9 THE WITNESS: I do.

10 THE COURT REPORTER: Thank you, ma'am.

11 THEREUPON,

12 CHRISTINA TANT

13 was called as a witness and, having first been duly
14 sworn, testified as follows:

15 EXAMINATION

16 BY MS. MITZ:

17 Q. Good morning, Ms. Tant.

18 A. Good morning.

19 Q. I don't hear you. Are you close to the phone?

20 A. Yes. Can you hear me now?

21 Q. Yes, I can. Thank you.

22 Have you ever given a deposition before?

23 A. I have not.

24 Q. Okay. So let me explain to you a little bit
25 about what's going to happen so you know what to expect

1 and then lay down some ground rules, if you will.

2 So the reason that we brought you to the court
3 reporter's office this morning is to just better
4 understand what happened at UCF concerning the funding
5 for these capital projects.

6 As you know, we did not have the opportunity to
7 sit in on the interviews that were conducted by the
8 Bryan Cave firm, so Mr. Rubottom and I have only been
9 able to review documents, and so it's important for us
10 to put people in front of us so that we can ask the
11 detailed questions and get a better understanding of
12 what's going on besides what's just been written on
13 paper.

14 What I'd like to ask is -- well, number one,
15 the court reporter is taking down everything that we're
16 saying today. So number one, you took an oath. We ask
17 that you be completely honest in your answers.

18 If -- well, for the court reporter's purposes,
19 we ask that you be audible. If you're a fast talker, I
20 am, please try to be cognizant of that and slow down so
21 that he can type everything down. Your answers need to
22 be audible. So no uh-uh, uh-huh. You need to say yes
23 or no.

24 If you don't know the answer to something,
25 that's a perfectly acceptable answer, and we want you to

1 say "I don't know" rather than guess and commit to
2 something. If you know something because someone else
3 told you, we ask that you tell us that. If you're
4 estimating or approximating something, please let us
5 know that you're doing that. If you don't understand
6 something that's been asked or you need it repeated,
7 please ask us to do so and we will.

8 And, again, this is just for us to learn more
9 about what happened. There is no right or wrong answer.
10 This is not a test. We're not going to be asking trick
11 questions. We just want to get a better sense of what
12 happened. Okay?

13 A. Okay. Understood.

14 Q. So with that said, can you please state your
15 full name for the record.

16 A. Christina Tant.

17 Q. And have you discussed this deposition with
18 anybody besides your attorney?

19 A. I have not.

20 Q. Okay. Have you reviewed anything in
21 preparation for this deposition?

22 A. Yes.

23 Q. What is that?

24 A. I have reviewed emails and documents that I
25 have in my possession.

1 Q. Okay. Did you have an opportunity to review
2 the interview notes that were prepared by the attorneys
3 at Bryan Cave?

4 A. The interview notes from my interview? No, I
5 have not had that opportunity.

6 Q. Okay. Have you seen anybody else's interview
7 notes?

8 A. Yes.

9 Q. Okay. And whose was that?

10 A. Scott Cole and Grant Heston.

11 Q. Okay. All right. Do you recall how many times
12 you were interviewed by the Bryan Cave attorneys?

13 A. Two times in face-to-face interviews, and then
14 there were also phone calls and emails exchanged.

15 And --

16 Q. And -- I'm sorry, go ahead.

17 A. I'm sorry. And then one of the accounting
18 professionals met with me and someone from my staff.

19 Q. And was that, like, in an interview form or was
20 it just trying to better understand documents that you
21 were providing?

22 A. It was to better understand documents that we
23 were providing.

24 Q. Okay. Got you.

25 I'm assuming that you weren't placed under oath

1 for the interview with Bryan Cave, is that correct?

2 A. That is correct.

3 Q. But despite that, did everything that you
4 said -- was everything that you said truthful?

5 A. Yes, I intended to be truthful and forthcoming
6 in my answers, but I wasn't -- I had not had time to
7 really prepare or anticipate what questions I might be
8 asked. So after those interviews occurred, we were
9 continuing to respond to data requests, various data
10 requests. In the course of doing that, you know, I was
11 looking at documents and emails and recalling additional
12 things that I didn't recall in my interview with Bryan
13 Cave.

14 Q. Okay. So what I'd ask at this point is --
15 we're going to be asking a lot of questions. If we
16 don't ask the question that elicits the information that
17 you just described, I would ask at the end of this
18 interview that you tell us what you remembered, what you
19 found after your interview with Bryan Cave so that we
20 can fill in the holes.

21 A. Okay.

22 Q. All right. So were you ever interviewed or
23 questioned by anybody other than the Bryan Cave
24 attorneys, like, for instance, someone from the general
25 counsel's office, the president's office?

1 A. There was a meeting with Scott Cole and Kathy
2 Mitchell in early September where the investigation was
3 discussed. The investigation was discussed with Kathy
4 Mitchell during the course of the last few months of
5 2018. We were working very closely with Kathy on other
6 things.

7 I'm trying to recall. That's all I recall.

8 **Q. Okay. Let me just go ahead and ask you about**
9 **that meeting that you had with Scott Cole and Kathy**
10 **Mitchell. Was anybody else in that meeting?**

11 A. Yes. Tracy Clark.

12 **Q. How did that meeting come about? Who called**
13 **the meeting?**

14 A. As far as I know, Kathy had called it. Scott
15 may have asked her to organize the meeting. The purpose
16 of the meeting was for us to discuss the additional
17 projects that received E&G funds. And Tracy and I had
18 provided Kathy with some information prior to that
19 meeting, and I think Kathy had also obtained information
20 from Lee.

21 And so it was just really a preliminary
22 discussion about what we were finding. We still had
23 work to do. Tracy and I had just come into receipt of
24 the information that Lee had put together, and Kathy
25 wanted us to review it against our records to make sure

1 it was complete and accurate. And that was the purpose
2 of the meeting.

3 Q. Do you recall whether this meeting occurred
4 before the Bryan Cave investigation started?

5 A. Oh, yes, it did. It definitely did.

6 Q. I think I've seen an email from Kathy Mitchell
7 to Ms. Clark that refers to this meeting. And what
8 struck me about that email is that she refers to
9 Ms. Clark having become upset in that meeting. She may
10 have even mentioned that she cried.

11 Do you recall something like that happening in
12 that meeting?

13 A. Oh, yes.

14 Q. Okay. Can you set the scene for us and explain
15 how it got to that point, what was being discussed and
16 why Ms. Clark became so upset.

17 A. So we were discussing those other projects, and
18 I think Tracy had said something with regard to Dale's
19 involvement, and the tone of the meeting really changed
20 abruptly.

21 Q. I'm going to stop you right there. And can you
22 tell me -- can you give me the details about Dale's
23 involvement? What exactly was said about his
24 involvement.

25 MR. GREENE: Just tell her what the meeting was

1 about, the other projects, and what Tracy said and
2 how the tone and tenor of the meeting changed and
3 then what happened.

4 THE WITNESS: Yeah. So we were talking about
5 the additional projects. I don't have the list of
6 projects we were discussing in that meeting in front
7 of me, so I don't remember the specific project that
8 was being discussed.

9 MR. GREENE: Are you talking about the
10 additional projects for which E&G may have been
11 misused?

12 THE WITNESS: That's correct.

13 MR. GREENE: Okay. Go ahead.

14 THE WITNESS: Like I said, I don't remember
15 exactly what Tracy said, but it was something with
16 regard to Dale's involvement, and then Scott started
17 asking her questions. "Wait a minute. Dale knew?
18 What did he know? When did he know it? What was
19 said?"

20 He started -- it, you know, sort of felt like
21 an interrogation. And Tracy got upset. It upset me
22 as well. And in the moment, I felt like, oh, my
23 gosh, if I say something that paints Dale in a
24 negative light or say too much about what I believed
25 he knew at the time, that could get me in trouble.

1 So I stayed quiet from that point on. Tracy
2 got really upset, and I could tell she was starting
3 to hold back. And at the end of the meeting, we got
4 into the hallway and I looked at her and I said,
5 "What the heck just happened? What was that?" And
6 she said, "I don't know," and she was upset.

7 She was tearing up in that meeting, but I took
8 those tears to mean she was feeling interrogated and
9 sort of pressured to, you know, tell what she knew,
10 and she was, I perceived, scared to say that.

11 **Q. Okay. So I want to dig a little bit deeper**
12 **there. It sounds to me like what you're saying is that**
13 **Tracy Clark told Scott Cole that Dale Whittaker had some**
14 **involvement and/or knowledge that E&G had been used to**
15 **fund those other projects.**

16 A. Yes.

17 **Q. Is that the gist of what was said?**

18 A. Yes.

19 **Q. Okay. And could you get any sense of whether**
20 **Scott Cole was believing what was being said or was just**
21 **trying to discount it, or was he just simply trying to**
22 **get more information?**

23 A. I think he was just trying to get more
24 information.

25 **Q. And do you recall whether either one of you,**

1 either you or Ms. Clark, told him that all of the
2 projects that you were discussing had moved forward with
3 Whittaker's knowledge or approval or if it was just a
4 select few of the projects you were talking about?

5 A. I'm sorry. Can you restate that question?

6 Q. Sure. That was a long one. That was my fault.

7 Okay. So you're talking about a certain number
8 of projects in addition to Trevor Colbourn Hall. Do you
9 remember -- like, let's say, for instance, you had a
10 list of eight projects. Do you recall whether you or
11 Tracy told Scott Cole that Dale was involved in all
12 eight, or was it like he was only aware of two of them,
13 or did it get to that level of detail?

14 A. It may have. I just don't recall.

15 Q. Okay. Anything else that was discussed in that
16 meeting about Whittaker's knowledge or involvement?

17 A. Not that I recall.

18 Q. Okay. And did either Mr. Cole or Ms. Mitchell
19 instruct you not to have discussions about that
20 conversation or to not repeat that information?

21 A. No.

22 Q. Okay. Very good.

23 Anything else about that meeting that you think
24 would be important for us to know that I haven't asked?

25 A. No.

1 Q. Okay. Very good. All right.

2 So when did you join UCF?

3 A. In April of 2010.

4 Q. Okay. And what was your position when you
5 joined?

6 A. I was hired as an associate controller, and I
7 oversaw a couple of areas within finance and accounting,
8 and those areas included post award contract billing and
9 collections and the central budget office.

10 Q. And then were you later promoted?

11 A. Yes. I think it was sometime around 2013 I was
12 promoted to senior associate controller, given
13 additional responsibilities. And then in October of
14 2016, I was promoted to university controller.

15 Q. Okay. And can you just give us an idea of what
16 your duties were as the university controller?

17 A. I was responsible for overseeing all the
18 various areas within finance and accounting, which
19 included the two that I previously mentioned, as well as
20 student accounts, disbursements, and the general
21 accounting, financial reporting team.

22 Q. Okay. And who did you report to?

23 A. I reported to Tracy Clark under all years at
24 UCF.

25 Q. And are you a certified public accountant?

1 A. Yes, I am.

2 Q. Since when?

3 A. 1998.

4 Q. All right. Now, were you or your department,
5 you as controller or the people that worked under you,
6 responsible for accurate accounting records?

7 A. Yes.

8 Q. And does a controller typically play a role in
9 budgeting?

10 A. No.

11 Q. Were you involved at all in the fixed capital
12 budgeting or fixed capital planning?

13 A. No. Capital budget and capital planning was
14 always separate from finance and accounting. That fell
15 under facilities and safety, or Lee Kernek's area.

16 Q. Okay. And is it your understanding that the
17 provost was responsible for the university's annual
18 budget?

19 A. Absolutely, yes.

20 Q. And so what does that mean to you? Does that
21 mean the entire budget, not just academics?

22 A. Yes, the entire budget. So should I explain?

23 Q. Please.

24 A. Okay. So one of the things that the central
25 budget office was responsible for doing -- and actually,

1 when I started with the university, this task was
2 performed by Vanessa Fortier, who was Tracy's
3 predecessor. Over time, Tracy and I were trained to
4 prepare the allocation document.

5 And what the allocation document is, it takes
6 the E&G budget of the university and allocates it across
7 the divisions in the university. But the way that we
8 prepare that is we basically say, okay, the amount
9 allocated to each division at the end of the prior
10 year -- we start with that number, and then we would add
11 increases or decreases to that number based on decisions
12 that leadership had made, similar to the way in which
13 the university spread that we received from the Board of
14 Governors is laid out.

15 **Q. Okay. Did you ever present that E&G allocation**
16 **document to Provost Whittaker, or would that have been**
17 **someone else?**

18 A. So I did not present that document to Provost
19 Whittaker, but I want you to know that the document was
20 always prepared for approval and signature by the
21 provost and the president. And so it was always my
22 understanding that it was those two individuals who had
23 ultimate approval authority for the way in which E&G
24 funding was allocated across the university.

25 **Q. Okay. Very good.**

1 **Which administrators or vice presidents**
2 **reported directly to Provost Whittaker?**

3 A. Okay. So Dale Whittaker. When he first
4 started there, Lynn Gonzalez reported to him. I think
5 she was his chief report on anything budget related.
6 And we worked closely with Lynn Gonzalez, both before he
7 got there and after.

8 And then maybe about a year into his tenure as
9 provost, he changed that organizational structure.
10 There was an organizational structure performed, and
11 what came out of that is an understanding of how closely
12 academic affairs of the provost office worked with
13 finance and accounting on budget issues. And the
14 conclusion was that it made sense to combine those two
15 offices, and Lynn was moved over to finance and
16 accounting.

17 And about that time, Tracy then began reporting
18 directly to Dale on budget issues.

19 **Q. Okay.**

20 MR. RUBOTTOM: Hey, Carine, let me go back to
21 one thing I'd like to follow-up on.

22 BY MR. RUBOTTOM:

23 **Q. You said as controller you don't do budgeting,**
24 **but my understanding of the allocation document is it is**
25 **a budgeting document.**

1 A. Yes, sir.

2 Q. So can you go -- kind of explain how those --
3 you know, your role, so that -- I mean, I understand
4 you're saying that you don't make decisions about what
5 they want to spend on, but you talked about
6 responsibility for the document. So could you clear
7 that up?

8 A. Yes. When you asked me whether budget was a
9 typical controller responsibility, I don't believe it
10 is. Controller's responsibility has to do with
11 directing the accounting and the reporting.

12 Q. **Accurate accounts.**

13 A. When I was hired at UCF, one of the things that
14 attracted me about it, what was explained to me, is that
15 we were unique in that the budget office was part of
16 finance and accounting, and the left arm and the right
17 arm could speak to -- you're laughing. Have you heard
18 this before?

19 Q. **No. I just wonder if that's part of what came**
20 **to some of these problems.**

21 A. Well, we always viewed it as a good thing,
22 because you adhere. And I met regularly with both the
23 controllers of the different universities in meetings
24 that the controller group would have, as well as the
25 budget directors of the different universities. And

1 what I was hearing about how special and unique we were,
2 because we were able to bridge the knowledge of both
3 accounting and reporting with budgeting together under
4 one kind of body of people with the knowledge of both,
5 was true, because I was hearing budget directors say
6 things like, accounting and budgeting, they're
7 completely two separate things, when to me it they
8 seemed like they weren't, because the budget gets set
9 and then the accounting follows, and that's how you're
10 able to track your actual revenue and expenses against
11 the budget that you've prepared. So it made sense to me
12 that the two would be together.

13 But my role as both controller and kind of
14 budget person, if you will, that combined role is
15 unique --

16 **Q. Okay. Thank you.**

17 A. -- to the system, I believe.

18 BY MS. MITZ:

19 **Q. Okay. How closely did you work with Provost**
20 **Whittaker?**

21 A. I worked -- well, I feel like I worked closely
22 with him. We -- prior to him getting there, we would
23 have regular -- I attended regular what we called budget
24 chat meetings, which consisted of weekly meetings
25 between the provost and the CFO, their direct reports.

1 We were attending these meetings under Provost Waldrop.
2 And then when Provost Whittaker started at the
3 university, the meetings seemed to start up instantly
4 when he got there. It wasn't -- you know, they had
5 continued after Dr. Waldrop left and there was an
6 interim provost, and then they continued as soon as Dale
7 was appointed provost. So I got to meet him through
8 those meetings, and that was the bulk of my interactions
9 with him.

10 Does that answer your question?

11 **Q. Okay. How often were those meetings held?**

12 A. They were scheduled to occur weekly. They
13 would occasionally get canceled if Dr. Whittaker could
14 not attend.

15 **Q. Okay. Do you recall whether during those**
16 **budget chat meetings Dr. Whittaker would have been**
17 **presented with the E&G -- is it the commitment document**
18 **that comes before the allocation document?**

19 A. No, ma'am. The allocation document is prepared
20 in August. That's a once-a-year document. The E&G
21 commitment schedule was how we tracked the decisions
22 that were made through the course of the year, or the
23 changes, subsequent to the allocation document.

24 Would he have been presented with that during
25 those meetings? On occasion he was. But the purpose of

1 those meetings, the kinds of things that were discussed,
2 were funding needs of the university, both from an E&G
3 and non-E&G perspective, funding strategies, you know,
4 any sort of legislative matters or issues that were
5 coming up with regard to funding.

6 You know, often funding requests from units
7 within the university would get discussed in those
8 meetings, decisions would get made. Sometimes those
9 units would be invited back to a subsequent meeting to
10 make a presentation to the provost and CFO as to why
11 their funding need was legitimate.

12 **Q. And during those budget chat meetings, were the**
13 **discussions limited only to academic budget matters or**
14 **was it like university-wide budget matters?**

15 A. University-wide budget matters.

16 **Q. So that would include capital projects as well?**

17 A. Yes.

18 **Q. Did you work closely with CFO Merck?**

19 A. Yes, through those same meetings that I
20 described.

21 **Q. Did there ever come a time when Mr. Merck**
22 **ceased to attend those meetings and Provost Whittaker**
23 **kind of took over?**

24 A. No. There were meetings that Bill might miss
25 from time to time, but, no, his participation in those

1 meetings was always critical. I always viewed those
2 meetings as, you know, the opportunity for the provost
3 and the CFO to get together to talk about budget issues,
4 and the rest of us were just in the room to support and
5 provide information, you know, to track the decisions
6 that were made, to execute the decisions that were made.
7 But those meetings were really for the two of them to
8 get together.

9 **Q. Okay. So then is it fair for me to assume that**
10 **you were able to observe the interactions between the**
11 **two men?**

12 A. Yes.

13 **Q. Did it ever seem to you that Provost Whittaker**
14 **was maybe afraid to step on Mr. Merck's toes or afraid**
15 **to challenge him in any way?**

16 A. No, not at all. Not at all. I can -- you
17 know, there were several meetings when Mr. Merck would
18 come to the meeting to describe a funding need for an
19 area within his division. And like anyone else who made
20 a funding request, he would have to basically plead his
21 case to support why that funding was needed. And I
22 remember an instance where Mr. Merck was asking for
23 additional funding to purchase insurance premiums that
24 his division felt were needed, additional insurance
25 coverage, and that conversation occurred over the course

1 of several meetings. And Lee Kernek and her group was
2 asked to even come back to a meeting and present to
3 Dr. Whittaker basically their reasons for why the
4 insurance coverage was important. He asked them to
5 follow up and get some additional information about
6 premiums. I mean, there was quite a bit of pushback.

7 So it seemed to me to support -- that the
8 provost approval and funding issues was needed. We
9 never took direction just from Bill to add a commitment
10 to the E&G commitments list. It always required the
11 provost's approval.

12 Q. Okay. That's important. Thank you.

13 All right. Did you work closely with Lee
14 Kernek and the people over at facilities and safety?

15 A. We would -- yes, I would work -- I mean, I
16 wouldn't call it closely. So we would work with Lee in
17 her area to set up projects, to set up budget in the
18 system, to execute transfers in the accounting system.
19 I started to work closer with Lee once the facilities
20 budget committee was formed because Lee would help us
21 prepare materials and agenda items to facilitate those
22 meetings, but that was in the last couple of years was
23 really when I started to work more closely with Lee.

24 Q. And I have some questions for you regarding
25 that committee, but we'll get to that in just a few.

1 A. Okay.

2 Q. Did you ever have the opportunity to work
3 correctly with Chair Marchena or any of the trustees?

4 A. No.

5 Q. Did you ever have to provide training to any of
6 the trustees?

7 A. Oh, I did help to -- I didn't provide the
8 training, but I helped to produce materials that were
9 used in a training for the Board of Trustees.

10 Q. Do you recall what that training was about?

11 A. It was a budget workshop.

12 Q. Okay. Do you recall whether they were educated
13 on the different sources of funds?

14 A. I believe they were, yes.

15 Q. Let me ask you this: How long ago was that
16 training performed?

17 A. It was quite some time ago, several years.

18 Q. Did any trustee ever reach out to you or
19 anybody else that you're aware of to ask for additional
20 training?

21 A. No, a trustee never reached out to me.

22 Q. If you ever had legal questions about the work
23 you were doing, was there someone that you would go to
24 with those questions?

25 A. I would go to my supervisor first, and then we

1 would talk about, you know, whether follow-up with
2 somebody else was needed after that.

3 **Q. Okay. Same thing with regard to the finances**
4 **and the budgeting. If you had an issue or a question**
5 **that you needed help with, would you just go to your**
6 **immediate supervisor to start with?**

7 A. Yes.

8 **Q. Did you ever receive training on the BOG**
9 **regulations or statutes governing appropriated funds?**

10 A. No, I never received formal training, but I
11 learned about them through the course of my employment.

12 **Q. Okay. So when you started there, did you just**
13 **kind of have to learn as you went?**

14 A. Yes. And I was learning for quite some time
15 because I was hired into the university with no
16 experience in higher ed. I was an auditor, public
17 accounting, and I didn't really -- I mean, I learned
18 when I was at UCF about there being restrictions on
19 funding, and that I just learned on the job.

20 **Q. Did you have occasion to work closely with the**
21 **university audit department?**

22 A. Yes, we interacted with the audit department.

23 **Q. Would they be a source that you would go to if**
24 **you had questions?**

25 A. Occasionally. I would, again, go to my

1 supervisor first, and then we would decide if that was
2 appropriate.

3 **Q. Did you ever discuss the proper uses of E&G**
4 **funds with either an internal auditor or a state**
5 **auditor?**

6 A. Did I ever? That's a pretty broad question.

7 BY MR. RUBOTTOM:

8 **Q. Do you recall any incidents when you did have**
9 **those conversations with auditors?**

10 A. I'm hesitating only because I don't recall a
11 specific conversation with them, but I'm thinking we
12 were in meetings when the use of funding was discussed.
13 And so may I explain that?

14 **Q. Yes, please.**

15 A. Okay. So there were -- we held monthly
16 meetings with what we called the budget director group.
17 And this group represents -- I refer to them as budget
18 directors, but that's not their official title, but it's
19 basically the key finance and budget people within all
20 the major areas across the university. So every college
21 has one. Every major administrative unit has one or
22 more.

23 So there were monthly meetings held with about
24 40, 45 people. Lynn used to hold these meetings when
25 she was in academic affairs. And when that

1 reorganization happened, Tracy started hosting these
2 monthly meetings. And then after some time, I took over
3 hosting those meetings.

4 So those meetings were basically to talk about,
5 you know, the budget strategy and budget issues and
6 share with them -- and gather from them any information
7 we needed for budget reporting.

8 Internal audit was a regular attendee of those
9 meetings. So these weren't meetings with internal
10 audit, per se, but they heard the discussion in those
11 meetings. Does that make sense?

12 **Q. Yes. That's great.**

13 **Did internal audit offer suggestions in those**
14 **meetings? Were they outspoken or were they passive?**

15 A. They were outspoken. I mean, they weren't -- I
16 mean, they would speak up from time to time and ask
17 questions, offer information, but they weren't an
18 active -- I would say an active participant. They
19 weren't a leader of the discussions in those meetings.

20 **Q. Would their contributions contribute to your**
21 **understanding of the rules and restrictions?**

22 A. Yes. In fact, we were given suggestions about
23 meeting topics to bring back to the group in future
24 meetings, and I would always follow up and take action
25 on those suggestions.

1 MR. RUBOTTOM: Great. Thank you.

2 Go ahead, Carine.

3 BY MS. MITZ:

4 Q. Is university audit and internal audit the same
5 division?

6 A. Yes. I think they're officially called
7 university audit.

8 Q. And do you recall if it was one specific person
9 from that department that would come to the meetings or
10 would they trade off?

11 A. They would trade off. It usually was -- and I
12 think it may have depended, based on different points in
13 time, but Kathy Mitchell was a regular participant.
14 Vicki Sharp attended those meetings. And those are
15 really the only two that I recall.

16 Q. Okay.

17 A. There may have been others.

18 Q. Okay. Let's see. So during your course of
19 employment, can you recall some of the
20 facilities-related uses that E&G funds were expended on,
21 aside from construction of a new building?

22 MR. RUBOTTOM: And let's also exclude plan,
23 operation and maintenance, because that is E&G.

24 THE WITNESS: Okay, yes.

25 E&G funds were used for furniture and

1 equipment. We understood it was okay to be -- for
2 them to be used for renovations, lab renovations,
3 build-out, infrastructure.

4 BY MR. RUBOTTOM:

5 Q. Were there any limitations on infrastructure?

6 A. No.

7 Q. Does that include campus infrastructure, like
8 sewer lines and things like that, to your understanding,
9 when you say "infrastructure"?

10 A. So I thought infrastructure was, yeah, anything
11 from roads -- there was a chiller plant. You know, that
12 was infrastructure to me. That's really all I have to
13 say.

14 Q. That's okay. That's a surprise to me, so...

15 BY MS. MITZ:

16 Q. Okay. So at some point while you were on the
17 job, you learned somehow about the proper uses for E&G
18 funds, is that correct?

19 A. Yes.

20 Q. And was that before the audit, this big audit?

21 A. Yes.

22 Q. And when did you first hear that E&G was being
23 considered a funding source for the renovation of
24 Colbourn Hall?

25 A. That was in 2013.

1 **Q. And that -- would that have been discussed at**
2 **meetings with Provost Tony Waldrop and Mr. Merck?**

3 A. Yes. I learned about it in budget chat
4 meetings with the two of them.

5 **Q. Are budget chat meetings also referred to as**
6 **touch point meetings?**

7 A. They may have been. They were also later
8 called budget operations group meetings. We referred --
9 I mean, this is terrible, but we referred to them in
10 short as BOG Jr., because budget operations group had
11 the same acronym.

12 **Q. And who were the original participants in those**
13 **budget chats?**

14 A. The original participants were Vanessa Fortier,
15 Bill Merck, Lynn Gonzalez and Tony Waldrop. My
16 understanding is that Tracy got invited to those
17 meetings about the time when Vanessa was leaving the
18 university, and then Tracy invited me to support her. I
19 honestly felt like a glorified note taker but honored to
20 be in those meetings to learn, so -- but it was my job
21 to keep track of the decisions that were made so that
22 Tracy didn't have to come back after the meeting and
23 debrief me.

24 **Q. Okay. Did those meetings continue when Dale**
25 **Whittaker came aboard as provost?**

1 A. Yes.

2 **Q. And would it have been mostly the same people**
3 **attending, minus Tony Waldrop?**

4 A. So Diane Chase began attending those meetings
5 after Tony Waldrop left and before Dale Whittaker got
6 there. She continued attending those meetings after
7 Dale Whittaker joined UCF. And then there were other
8 people invited. At some point in time, Megan Diehl
9 started attending those meetings to support Lynn. Lynn
10 and Megan stopped going to the meetings when they came
11 over to finance and accounting. Ronnie Korosec was
12 there to support Dale Whittaker, and from time to time
13 he would bring in trustee fellows to attend those
14 meetings. So Lisa Jones attended some of the meetings,
15 and there were a couple of other gentlemen whose names I
16 don't recall.

17 **Q. Okay. And in general, what was discussed at**
18 **those meetings?**

19 A. Budget or funding needs, funding issues,
20 funding strategies. Carryforward was a topic of
21 discussion.

22 **Q. Did you guys discuss E&G carryforward?**

23 A. Yes.

24 **Q. Are these the meetings at which the E&G**
25 **allocation -- no, the E&G commitment list would have**

1 **been discussed in detail?**

2 A. Yes. The commitments list, anything that I
3 added to the commitments list -- I only added things if
4 they were approved in that meeting or if I had provost
5 approval by email or if it was something on the
6 allocation document. Those are really the only three
7 ways that I would ever add anything to the E&G
8 commitments list.

9 And I also produced schedules to inform --
10 well, under Tracy's direction, we produced schedules to
11 inform them on the disposition of the central E&G
12 reserve and the central non-E&G reserve.

13 BY MR. RUBOTTOM:

14 **Q. When you say "disposition," is that transfers**
15 **out?**

16 A. So it would be updates on what the balance is,
17 what the commitments against the balance are, and we
18 would even show projections going out a couple of years.

19 **Q. But would there be reports like, this is how**
20 **much was transferred out this month for commitments?**

21 A. We really didn't --

22 **Q. It's just forward-looking?**

23 A. Mostly forward-looking to support the decisions
24 that were being made at the time.

25 **Q. Okay. Let me ask one question that's been**

1 nagging me for five months.

2 Did you all ever use carryforward to discuss
3 anything other than the E&G carryforward pot of money?

4 A. Did we use the term "carryforward"?

5 Q. Right.

6 A. No. Carryforward is a very specific term.
7 It's a state term, really only applies to E&G.

8 Q. Do you believe that Dr. Whittaker understood
9 that?

10 A. I believe he did.

11 Q. Do you believe Dr. Hitt understood that?

12 A. I believe he did.

13 Q. Do you believe -- well, you didn't work with
14 trustees, so you really wouldn't know what their
15 knowledge level was, is that accurate?

16 A. I didn't know their knowledge level, but I --
17 in my mind, carryforward only meant one thing, and it
18 only meant one thing to everyone else. That was what
19 was in my mind.

20 MR. RUBOTTOM: Thank you.

21 BY MS. MITZ:

22 Q. All right. So one more question about those
23 budget chat meetings. Did you guys discuss capital
24 projects during those meetings?

25 A. Yes.

1 Q. Okay. And I'm assuming that the Colbourn Hall
2 renovation, which then later turned into the
3 construction of Trevor Colbourn Hall, was discussed in
4 those meetings?

5 A. Yes.

6 Q. Do you recall other buildings, such as the band
7 building and research one, being discussed in those
8 meetings?

9 A. Yes.

10 Q. And do you recall whether the use of E&G to
11 fund those two buildings was openly discussed in those
12 meetings?

13 A. Yes.

14 Q. Do you have any knowledge about Provost
15 Whittaker offering funds out of the provost budget
16 towards the Creole project?

17 A. So Creole, I believe, did not come out of the
18 provost budget, but he did offer funds out of the
19 provost budget for other buildings. The one I remember
20 right now is the nursing building.

21 Q. Okay. So when we're talking about funds in the
22 provost budget, would that be E&G funds?

23 A. So he had E&G and non-E&G funds.

24 BY MR. RUBOTTOM:

25 Q. What would be the source of his non-E&G funds?

1 A. They were auxiliary funds. And the one that I
2 can recall is that there were -- there was money related
3 to the sale of broadband capacity. It was one-time
4 funds, and he held -- or the provost office held those
5 funds.

6 Q. Well, he had no responsibility for auxiliary
7 operations, is that correct?

8 A. Well, no, but other funding is considered
9 auxiliary.

10 Q. What I wanted to get to is, would that
11 auxiliary funding have been the overhead contributions
12 that auxiliary programs contribute to the university or
13 profits, like the broadband sales? Would that be the
14 source of auxiliary funds?

15 I mean, he wouldn't get housing rents or --

16 A. No.

17 Q. -- textbook sales. He would get profits,
18 overhead, money that came in --

19 A. Yes.

20 Q. -- money that the university normally would
21 take from the auxiliary programs?

22 A. It's a little -- may I explain?

23 Q. Yes, please.

24 A. Sort of yes, but I don't want you to confuse it
25 with auxiliary overhead.

1 What the provost had were those broadband funds
2 I described, and then you just reminded me that there
3 was an overhead assessed against market rate programs,
4 which is an auxiliary type of tuition, and so that
5 overhead would come to the provost office. And so those
6 are two auxiliary sources of funds that the provost
7 office had control over.

8 Auxiliary overhead is a little bit different.
9 That would get assessed to the auxiliary units and then
10 redistributed to support administration operations. But
11 then under the tail end of Tony Waldrop's tenure as
12 provost, a decision was made to increase the auxiliary
13 overhead rate. Is this what you're familiar with? And
14 that portion of the rate assessment was collected and
15 held centrally to fund university initiatives.

16 But the decisions about how that funding got
17 spent were made at the leadership level, not by any one
18 individual. Does that make sense?

19 MR. RUBOTTOM: Thank you.

20 BY MS. MITZ:

21 **Q. Okay. So going back to Provost Whittaker's**
22 **offer to use monies out of his budget for the nursing**
23 **building, do you know whether he knew when he made that**
24 **offer if it was from the E&G portion or the non-E&G**
25 **portion?**

1 A. So I didn't speak directly with him about that.
2 I'm not comfortable saying what he knew. I think you
3 need to ask other people about that.

4 **Q. Who would have talked to him directly about**
5 **that?**

6 A. Tracy Clark.

7 **Q. All right. To your knowledge, was Provost**
8 **Whittaker ever told what E&G funds were and what they're**
9 **used for?**

10 A. So this is a difficult one for me to answer.
11 It's kind of like my answer with regard to the
12 discussions with internal audit because I can't recall a
13 specific conversation and I don't want to say that I
14 did.

15 But the topic of E&G funding and the use of it
16 and the appropriate use of it was discussed regularly in
17 our budget chat meetings. So my feeling is that that
18 was discussed, but I can't recall a specific meeting or
19 discussion to say affirmatively this is what he was
20 told.

21 **Q. Okay. I appreciate that clarification and**
22 **thank you for that answer.**

23 So we were provided with copies of notes that
24 were taken by the two attorneys when you gave your
25 interview to Bryan Cave. So I want to ask you some

1 questions about those notes because I know they're
2 shorthand and things sometimes can get lost in
3 translation. So I just want to clarify a few things.

4 One of the notes indicated that during your
5 interview, you opined that it was clear during the
6 budget chat meetings that E&G was not appropriate for
7 capital projects. Is that basically what you just told
8 me?

9 In other words, is the fact that they discussed
10 the appropriate uses of E&G in budget chat meetings the
11 reason that you concluded that everybody in there has to
12 know that you couldn't use them for capital projects?

13 A. Can you ask that question one more time? I
14 want to make sure I understand.

15 Q. Sure. So you just testified that in the budget
16 chat meetings there were discussions, multiple
17 discussions about what E&G is and what it can be used
18 for, is that correct?

19 A. Yes.

20 Q. So can we assume that if those discussions
21 occurred, then people who knew what the appropriate uses
22 were would then know what you couldn't do with it, which
23 would include the building of buildings?

24 A. So I feel like what you're asking me is, did we
25 say or did I hear in those meetings that the use of E&G

1 funding for the construction of a building was
2 inappropriate, and that's not what I ever heard in those
3 meetings.

4 Q. Okay. All you guys discussed is the
5 appropriate uses of E&G?

6 A. Yes.

7 Q. Okay. Got you.

8 BY MR. RUBOTTOM:

9 Q. Did anybody ever say, Bill Merck or Tracy or
10 Whittaker or anybody else, that it is appropriate to use
11 E&G for construction, for new construction? And I don't
12 say good, I say appropriate, that it's within the rules.

13 A. I don't remember them saying it was
14 appropriate. May I explain the answer to that?

15 Q. Please.

16 A. So the way I took those conversations was
17 because the decision was getting made that it was okay,
18 but what was said is that from the very beginning, even
19 when we were talking about the renovation of a building,
20 that the auditors might not like this, it could be
21 challenged. And so by virtue of that comment, there was
22 some understanding that it could be challenged, but it
23 was never said that this is not allowed, this is
24 illegal, this is against statute. Nothing like that was
25 ever said definitively in those meetings.

1 Q. Did you believe that it was not permissible?

2 A. I believed it could be challenged because of
3 what Bill said.

4 Q. So you're relying on his evaluation of the
5 propriety of that expenditure?

6 A. Yes.

7 BY MS. MITZ:

8 Q. When did you first hear Mr. Merck make the
9 comment about -- that an audit comment could come of
10 this?

11 A. I believe that was very early on.

12 Q. By "early on," do you mean when you guys were
13 still planning the renovation of the existing building?

14 A. Yes. I'll just explain what I remember from
15 those conversations.

16 Q. Okay.

17 A. When the renovation came up, I remember hearing
18 things like: Bricks are falling, air quality is bad,
19 walls are bad, you know, this is badly needed, it's an
20 emergency, we need to plan for it because it needs to
21 happen. I heard things in those meetings like: We're
22 going to ask for PECO funding, we hope that we'll get
23 PECO funding, but we may not get PECO funding so we need
24 to plan for this anyway. The auditors may not like it,
25 but we'll have to explain that, you know, we have an

1 obligation to protect the lives of the people in the
2 building.

3 And I believed in Bill's certainty that that
4 justification was going to be okay. He always said, "If
5 we're asked, we'll be honest. We'll tell them, you
6 know, how we used the funding." And I never felt the
7 need to conceal it, nor did I ever do that. But
8 those -- that was the nature of the discussion regarding
9 Colbourn Hall, as I recall it, from the very beginning
10 throughout the course of planning for the funding.

11 Does that answer your question?

12 **Q. It does. Thank you.**

13 So this wasn't a one-time thing, I'm getting --
14 I'm gathering here, is that you heard this repeated from
15 the time it was first discussed at the renovation stage
16 to then when they decided to build the new building, is
17 that correct?

18 **A. Yes. Yes.**

19 **Q. Now, did you ever hear Mr. Merck make those**
20 **statements or similar statements at a meeting? And when**
21 **I say "meeting," I mean a Board of Trustees meeting, a**
22 **committee meeting, a budget chat meeting, an informal**
23 **meeting between just two or three people, any kind of**
24 **meeting.**

25 **A. Yes. Any time Colbourn Hall came up, it was**

1 like he said the exact same thing every time. And I
2 heard it in multiple budget chat meetings. I heard it
3 in staff meetings that Bill had with leadership from
4 across his division, so meetings with 40 people -- 40,
5 50 people in them. I heard them in meetings with the
6 Board of Trustees. It seemed to me like he was always
7 consistently saying the same thing.

8 Q. Okay. So I want to dig a little bit deeper
9 there. And the first question I want to ask is this:
10 Was this comment made by Mr. Merck in Dale Whittaker's
11 presence, and was that made more than once in his
12 presence?

13 A. Well, I believe so because it was said in
14 budget chat meetings and it was said in the Board of
15 Trustees meetings.

16 Q. Do you ever recall Provost Whittaker voicing
17 concern or asking questions or having any kind of
18 response to Mr. Merck's comments?

19 A. No.

20 Q. And then let's move to the Board of Trustees
21 meeting that you say this was discussed in.

22 We have requested the audio recordings of every
23 board meeting and every committee meeting at which these
24 two projects were discussed. And, unfortunately, we
25 haven't been provided with any audio recordings that

1 reflect that Mr. Merck or anybody made the audit comment
2 statement or anything to that effect in a meeting.

3 So what can you tell me? What do you recall
4 about a meeting or multiple meetings where this was
5 discussed?

6 A. Where Colbourn Hall was discussed?

7 Q. The audit comment specifically, the funding
8 source for Colbourn Hall.

9 A. You know, it was just my memory that that was
10 said in a meeting. If you're telling me it wasn't on a
11 recording, I don't know.

12 BY MR. RUBOTTOM:

13 Q. Did you attend all the finance and facilities
14 committee meetings?

15 A. Not all of them, but many of them I did.

16 Q. Did you attend the one in April of 2014 where
17 that committee first approved the new building?

18 A. Yes.

19 Q. Is it possible that comment was made in that
20 meeting?

21 A. It's possible.

22 Q. Did you attend the full board meeting in 20 --
23 the next month in which the building was approved?

24 A. Yes.

25 Q. Okay.

1 BY MS. MITZ:

2 Q. Do you know anything about how --

3 MR. GREENE: Can I just jump in and clarify?

4 THE WITNESS: I'm sorry, I didn't hear the
5 question.

6 MR. GREENE: It's all right. I was talking.

7 MR. RUBOTTOM: Let's let Chuck clarify
8 something here, attempt to.

9 MS. MITZ: Oh.

10 EXAMINATION

11 BY MR. GREENE:

12 Q. You said that you were present at one or more
13 meetings where some of the trustees were told about the
14 possibility of an audit comment with respect to the
15 funding of Trevor Colbourn Hall, is that right?

16 A. Yes, I believe so.

17 Q. And in addition to the actual formal meetings
18 of the full board, you sometimes attended the facilities
19 and finance committee meetings?

20 A. Yes.

21 Q. You were also witness to and observed
22 pre-meeting meetings between Whittaker and Marchena and
23 Merck and others, didn't you?

24 A. Yes.

25 Q. And are you confident in your testimony that at

1 least at one of those events, whether recorded or not,
2 that Marcos Marchena and others from the Board of
3 Trustees were told about the likelihood of an audit
4 comment with respect to Trevor Colbourn Hall funding?

5 A. Ask your question again.

6 Q. Are you confident in your testimony that at
7 least at one of those meetings, whether it was a
8 pre-board meeting, the facilities and finance committee
9 meeting or a formal meeting of the full board, that the
10 possibility of an audit comment was discussed with
11 Marcos Marchena and others from the trustees?

12 A. I believed it was.

13 Q. Did you hear about the tape, the meeting where
14 there's a missing tape where Colbourn Hall was discussed
15 at the Board of Trustees?

16 A. Yes.

17 Q. When was that? What was the date of that?

18 A. When I heard that?

19 Q. No. What was the date of that meeting, do you
20 know?

21 A. The date of the missing tape?

22 Q. Yeah.

23 A. No.

24 MR. RUBOTTOM: I think Carine was just going to
25 start asking about the tape.

1 MR. GREENE: Okay.

2 MS. MITZ: Yeah, but before I do that, I have
3 one question for clarification.

4 BY MS. MITZ:

5 Q. When you say you believe that Marchena and
6 other some trustees were notified of the possible audit
7 comment either during a pre-board meeting, a board
8 meeting or a committee meeting, are you testifying to
9 that based on your observation of that, or is that
10 something that someone else told you happened?

11 A. Okay. So may I explain my answer here?

12 Q. Please.

13 A. Because I'm hearing that -- I heard what you
14 just said about there being no evidence on any
15 recordings that that was said, and so I don't want to be
16 led into saying something that isn't true. I am going
17 based on my memory.

18 MR. GREENE: And let me stop you there, because
19 when we discussed this previous to this, you were
20 very certain in your testimony, and now you seem
21 somewhat taken aback and a little scared when you're
22 told that there's not a tape recording that might
23 support it.

24 You tell what you remember. Don't exaggerate
25 it, don't minimize it. What do you remember? And

1 don't be dissuaded by the fact there's no voice tape
2 recording of it. Just tell what you know.

3 THE WITNESS: Okay. I can tell you this: When
4 I heard -- I believe it was September 6. That date
5 sticks in my head for some reason. That may not be
6 the right date, but --

7 MR. RUBOTTOM: I think that was a board
8 meeting.

9 THE WITNESS: That was a board meeting. And in
10 that board meeting, I heard Marcos Marchena say
11 staff lied and misled. Sorry.

12 I was so upset by that I immediately called
13 Tracy, and I didn't get her voicemail, and I saw her
14 later that day. And what I said to her was, "How
15 could he possibly have said that? Bill talked about
16 it in the meetings. He told them about the risk of
17 the audit comment."

18 So I can tell you on that day it was my belief
19 it had been discussed.

20 BY MS. MITZ:

21 Q. Okay. And I'm sorry that you're getting upset
22 about this. When I began stating that the recordings
23 that I had listened to didn't reflect what your
24 recollection was, it wasn't in any way to suggest that
25 you were wrong. And I was going to curtail that into

1 the missing audio, which is troubling for me.

2 But before I get there, I just want some
3 clarification. So your recollection is that that was
4 addressed. And is your recollection based on you being
5 there and hearing it, or is your recollection based on
6 someone else telling you that they heard that comment
7 being made?

8 A. I believed I heard it.

9 Q. Okay. Very good.

10 MR. RUBOTTOM: Thank you. And let me just
11 clarify too, the reason we ask the questions where
12 we don't have a recording, your memory may be the
13 best evidence we have of what happened at that
14 meeting. And so, you know, before recordings, this
15 is the only way you could find out what people said,
16 so...

17 MR. GREENE: I think she's upset at what Marcos
18 said, not what Carine said.

19 MR. RUBOTTOM: I hear that. We're not
20 trying -- we would not try to get you to say
21 something that we could refute on a recording.
22 We're trying to find out what we don't know. We
23 have the recordings of meetings we have, and we're
24 trying to find out other conversations that we don't
25 have recordings on.

1 So I just want you to understand that. We're
2 not trying to play "I gotcha" to anybody. We're
3 trying to get the information. So you're very
4 helpful.

5 MR. GREENE: Let's take a two-minute break.

6 (Brief recess.)

7 BY MS. MITZ:

8 Q. Ms. Gonzalez (sic), have you -- while you were
9 employed at UCF --

10 MR. RUBOTTOM: Tant.

11 Q. -- did you ever hear of any recordings of board
12 meetings or committee meetings going missing or being
13 damaged?

14 A. No.

15 Q. Do you recall whether Chair Marchena had a
16 reaction -- or any trustee, for that matter, had a
17 reaction to Mr. Merck's statement that this could lead
18 to an audit comment?

19 A. No.

20 Q. And so it sounds to me that the decision to use
21 E&G for the Colbourn Hall renovation, which then turned
22 into the construction of Trevor Colbourn Hall, was no
23 secret. Is that a fair statement?

24 A. Yes.

25 Q. So can I assume that you were never told to

1 hide that fact, to disguise it, to refer to E&G as
2 something else?

3 A. No, never.

4 Q. Did you ever hear anybody say or imply that the
5 trustees should not be provided with the source of
6 funding for this particular project?

7 A. No.

8 Q. So were you the one who was responsible for,
9 like, tracking the E&G budget decisions that were made
10 in the budget chats?

11 A. Yes.

12 Q. And then would you also be responsible for
13 directing the budget entries for the transfers of E&G
14 funds to the various construction accounts?

15 A. Yes.

16 Q. Okay. I think I want to ask you some questions
17 about the facilities budget committee. Did you have any
18 involvement with that?

19 A. Yes, I did. I was support personnel for the
20 committee. So what I did was I sent out meeting
21 invitations, helped to prepare, draft agendas and helped
22 to draft materials for the meetings.

23 Q. Okay. Did this committee come to formation as
24 a result of Tracy Clark and Dale Whittaker's
25 suggestions?

1 A. Yes.

2 Q. And what was the purpose of the committee?

3 A. The purpose of the committee was to increase
4 collaboration among leadership across the university
5 into capital planning and increase collaboration and
6 transparency across campus on capital planning.

7 Q. Did Provost Whittaker ever ask you to survey
8 other universities on their committees that were similar
9 to the facilities budget committee?

10 A. Yes, he did. He had me reach out to Purdue.

11 Q. Okay. That's what I thought.

12 And so was the committee, the facilities budget
13 committee at UCF, modeled after the one at Purdue?

14 A. Yes, it was similar to that.

15 Q. And so in your -- did you have a lot of
16 discussions with people at Purdue?

17 A. I may have -- I had a phone call with one
18 individual. It may have been two phone calls. And what
19 I recall from that conversation was I was trying to gain
20 an understanding of their committee's processes and
21 procedures.

22 Q. Okay. Do you know whether -- Purdue's in
23 Indiana, right?

24 A. I think so.

25 Q. Okay. Let's just assume so.

1 Do you know if Indiana -- if there was -- if
2 they had E&G funds or something similar to that?

3 A. I didn't get into that in my conversations, but
4 don't all universities get state funds?

5 Q. I would assume so.

6 Okay. Let me ask you this: Did Provost
7 Whittaker ever talk about operating funds that he was
8 familiar with as a result of his employment at Purdue?

9 A. Not with me.

10 Q. Okay. So going back to the -- I'm just going
11 to start referring to it as the FBC. Who chaired those
12 meetings?

13 A. They were co-chaired by the provost and CFO.
14 So Dale Whittaker and Bill Merck.

15 Q. Very good. And did the FBC also address
16 funding for capital projects?

17 A. It discussed funding for capital projects, but
18 it didn't really have funding available to allocate for
19 capital projects.

20 Q. Okay. How often did the FBC meet?

21 A. Monthly.

22 Q. And so what would happen? If a project was, I
23 guess, approved at the FBC, would it then go to the
24 university budget committee?

25 A. Right. So the discussion around how the two

1 committees would interact, from what I recall, was that
2 the facilities budget committee was responsible for
3 basically assimilating and prioritizing the capital
4 needs of the university, discussing funding strategies
5 with respect to PECO funding, donor funding. But any
6 use of internal funding would require the FBC submitting
7 a recommendation to the university budget committee for
8 its approval.

9 **Q. Okay. So would it be fair to say that the UBC**
10 **would have involved numerous discussions about E&G**
11 **funds?**

12 A. Yes.

13 **Q. And so then would the capital projects that**
14 **were funded with E&G funds, would they have been**
15 **discussed in UBC meetings?**

16 A. I don't think they all were, but that was
17 probably more to do with the timing of when the plans
18 were developed and the development of the university
19 budget committee. I know at least one. I'm not looking
20 at the list of projects to say for sure, but I know at
21 least one did go through the university budget
22 committee, but I don't think the majority of them did.

23 BY MR. RUBOTTOM:

24 **Q. Do you remember which project that was?**

25 A. Creole.

1 Q. The other projects -- so the university budget
2 committee, it sounded to us like it kind of supplanted
3 the budget chat group. Was there still a staff group
4 ongoing doing those kind of decisions?

5 A. Yes.

6 Q. So if a decision was made outside the UBC to
7 allocate E&G to one of these capital projects, if it
8 wasn't discussed by the UBC, would that have been a
9 Provost Merck decision?

10 A. Yes.

11 Q. Would they report those later to the UBC or
12 just say, "Oh, we lost some of your money"?

13 A. No, the thought was -- so early on when the
14 university budget committee was developed, one of the
15 things that it decided was not every funding need would
16 have to come to the UBC for approval, because the UBC
17 met monthly and lots of immaterial funding needs would
18 come up. So the committee decided to allow the provost
19 and the CFO to discuss, through those regular budget
20 chat meetings, the use of central funding and then
21 inform the UBC later of those decisions. And that
22 happened.

23 Q. So let me just go further with one specific,
24 just to further clarify the relationship between the two
25 processes.

1 On October 31st of 2017, approximately
2 \$20 million was transferred from E&G to three projects,
3 downtown projects, separate projects. Do you recall
4 when that decision was made and who would have made that
5 decision?

6 A. I'm sorry. You said E&G funding was
7 transferred to downtown projects?

8 Q. Yes. On the big list of projects that Trustee
9 Seay just went over with the board last month, the other
10 eleven projects, the unused money that has been
11 discussed publicly over the last few weeks, 20 million
12 of that was for three downtown projects, and it was
13 transferred on October 31st, three separate line items
14 or three separate transfers.

15 A. October of this year?

16 Q. 2017.

17 A. And those projects --

18 Q. I can pull up the list, but it was the last big
19 transfer of E&G funds into facilities for purposes of
20 capital projects.

21 MR. RUBOTTOM: Carine, do you have the list
22 available?

23 THE WITNESS: I want to answer your question.
24 I just --

25 MR. RUBOTTOM: No, I understand. I can pull up

1 the list. I've got it all over. I just don't know
2 where I have it.

3 I'm sorry, Carine. Why don't you go on with
4 your questions, and I'll pull that up and we'll go
5 back to it.

6 MS. MITZ: Okay. Sounds goods.

7 BY MS. MITZ:

8 **Q. All right. So, Ms. Tant, once a project got**
9 **approved at the UBC, would it then go to the president**
10 **for final approval?**

11 A. So there was an annual process of approving
12 funding requests. And, yes, so the way that process
13 worked is deadlines were set and units were allowed to
14 submit funding requests by a certain deadline so that a
15 group of funding requests could be evaluated as a whole
16 by the committee, and that was the annual funding
17 request process. And once the committee made its
18 decisions, that was given to President Hitt as a
19 recommendation for his final approval. So, yes.

20 But then there were things that were funded
21 during the year that may not have been given to him.
22 I'm just not -- I wasn't really privy to how the
23 updating of Dr. Hitt worked.

24 **Q. And then did those projects go before the board**
25 **or was President Hitt the last stop?**

1 A. Not everything the university budget committee
2 approved would go to the board. There were plenty of
3 things on there that were not material. I'm not sure
4 what the requirements would be for something to rise to
5 need to be given to the board.

6 Q. Okay. That's fair.

7 So we've seen notations to a capital plan, and
8 then we've become familiar with the capital improvement
9 plan. My limited understanding is that the capital plan
10 is a separate document, but I'm not sure what it fits
11 into. Can you kind of elaborate on that?

12 A. Without looking at the documents you're
13 referring to, I'm not sure if my answer is going to
14 apply to the documents you're referring to, because I
15 wasn't involved in the preparation of the capital plan
16 that went to the Board of Trustees and to the Board of
17 Governors. What I helped to prepare was an internal
18 five-year capital plan for facilitation of the FBC
19 meetings. And so there were multiple lists for capital
20 planning purposes, but I didn't -- I don't have
21 knowledge of all of them, so it's hard to say which
22 schedule you're referring to.

23 Q. Okay. I think what you're talking about is the
24 internal document. That's okay. We'll leave that
25 there.

1 So can you tell me -- I've had a hard time
2 understanding why when we saw the transfers and the
3 journals we would see funds go from an E&G department --
4 no, I'm sorry, from central carryforward to an E&G
5 department and then ultimately to the construction
6 account. So what I'm trying to figure out is why there
7 was that middle stop. Why couldn't funds go from
8 central carryforward straight to the construction
9 account? Do you know?

10 A. Yes. Because the central carryforward is a
11 reserve-only department. You can't spend in that
12 department. So we would have to transfer budget in the
13 accounting system. And then putting the budget into an
14 operating department that could transfer cash would
15 allow that -- would allow the ability for the cash to be
16 transferred from an operating department to the
17 construction fund.

18 It was -- the answer to your question is
19 basically because the central reserve is a budget-only
20 department. We don't -- it doesn't hold cash or expend
21 funds from that department.

22 Q. Okay. Are the funds in all department
23 carryforward accounts solely E&G?

24 A. Yes.

25 Q. Do you know -- going back to the question I

1 asked earlier about Provost Whittaker offering up some
2 of the funds from his budget to fund the nursing
3 building, do you know whether there are any restrictions
4 on the funds in that account for use? Or let me ask it
5 more directly.

6 Are you aware whether those funds in that
7 provost budget or account were legally allowed to be
8 used for construction projects?

9 A. Can you ask your question again?

10 Q. Sure. Do you recall the discussion we had a
11 little while ago about Provost Whittaker making the
12 offer that he would use funds out of the provost budget
13 for the nursing building?

14 A. Yes.

15 Q. Okay. Are you aware of whether there were any
16 restrictions on the funds in the provost budget that
17 would prevent him from being able to use it for a
18 construction project?

19 A. So the nursing building, I'm recalling the
20 details of that, but I think that was for rent. That
21 was for rent.

22 BY MR. RUBOTTOM:

23 Q. Well, let me just be a little more specific.
24 You mentioned the broadband. My understanding is that's
25 profits from sales of broadband.

1 A. Yes.

2 Q. Are there any restrictions on the use of those
3 funds?

4 A. No.

5 Q. None whatsoever?

6 A. No.

7 Q. They could give them away to charity or pass
8 them out in bonuses or hire outside lawyers?

9 A. Yes.

10 MR. RUBOTTOM: Okay. Is that the question,
11 Carine?

12 MS. MITZ: Yes.

13 BY MR. RUBOTTOM:

14 Q. As a funding source, it has no restrictions.
15 Is that your understanding of auxiliary overhead funds
16 that come into university operations?

17 A. Yes.

18 BY MS. MITZ:

19 Q. Okay. Are you aware of any other expenditures
20 of central carryforward funds through other departments
21 that might have been questionable, such as, like,
22 transfers to a DSO or an auxiliary operation?

23 A. I'm sorry, can you say that one more time?

24 Q. Sure. Are you aware of any other expenditures
25 of central carryforward funds -- or maybe not

1 expenditures, but transfers of those funds through other
2 departments that may be questionable, such as transfers
3 to a DSO or an auxiliary operation, something that you
4 would have questioned?

5 A. No, we wouldn't -- I knew we wouldn't be able
6 to transfer E&G carryforward to a DSO or to an auxiliary
7 operation. I knew that wasn't allowed. But there were
8 things that we called funding swaps done. So what I
9 mean by that is there were decisions to approve support
10 for salaries of foundation personnel. And so E&G
11 funding was put into a department where those salary
12 expenses are charged.

13 There were also discussions around the need to
14 support athletics. And the athletics association is a
15 DSO, so we weren't -- I knew we weren't allowed to
16 transfer cash to a DSO, but decisions were made to
17 support athletic scholarships, to free up the
18 unrestricted funds that the athletics association had so
19 that it could use those funds for other needs.

20 So there were discussions around what ways can
21 the university legitimately support athletics, and
22 funding was allocated for that purpose.

23 Does that make sense?

24 MR. RUBOTTOM: Yes, that makes sense.

25 THE WITNESS: So I -- you know, that's -- I

1 questioned that, like I did eventually with Colbourn
2 Hall. I questioned a lot of things. That was my
3 job. I wasn't always accurate in what I was
4 questioning, but it was understood to me that those
5 funding swaps were okay and plenty of people were
6 involved in --

7 BY MR. RUBOTTOM:

8 **Q. Why do you call it a swap? It's a swap on the**
9 **other end, that they quit supporting that and they take**
10 **their money for something else, but there's no IOU or**
11 **transfer back to E&G accounts?**

12 A. No.

13 **Q. Okay.**

14 A. But there were other things done like that
15 where -- so there might be a unit that's got a need for
16 something that E&G funding can't be used for, and that
17 unit has -- that unit has E&G funds, but it doesn't have
18 non-E&G funds. So those E&G -- their E&G funds would be
19 transferred somewhere else in the university, and
20 another area who had unrestricted funds to give that
21 unit, it would -- the units would swap E&G and non-E&G
22 funds so that unrestricted funds can be used for the
23 need.

24 Am I making sense?

25 So funding swaps like that were not uncommon.

1 Q. While you're talking about swaps, I see a lot
2 of negative balances on some of these spreadsheets.

3 Were there a lot of internal loans that were going on?

4 A. Yes.

5 Q. Were those kept consistent with an E&G and
6 non-E&G sources and uses?

7 A. So I think what you're describing with regard
8 to internal loans is the university holds a lot of
9 non-E&G funds, but in the accounting system, they're
10 allocated across a lot of different departments. And
11 so, you know, there may be a need to -- I can't give you
12 a specific example right now so I'm going to make up --
13 I'm just going to make up something.

14 There might be a need to, you know, make a -- I
15 can't even remember an example, but a CHP plant, I think
16 was one, where -- what would happen is Lee's area
17 wouldn't have funding to build the CHP plant, but the
18 university as a whole had sufficient auxiliary cash. So
19 as a way of borrowing against cash balances of other
20 areas, that cash would get spent, and then there would
21 be a payback plan. There would have to be a source of
22 how is that money going to get paid back. And I think
23 in the case of the CHP plant it was energy savings.

24 So Lee's area was given the money to do
25 whatever they did with the CHP plant, and then through

1 energy savings they would pay that internal loan. So
2 the negative would sit in the accounting system because
3 her area didn't have the cash to do it. The university
4 did as a whole, it just wasn't in her unit.

5 Am I making sense?

6 Q. Yeah, that makes a lot of sense. And let me
7 just try to be clarifying.

8 So the energy savings would be something
9 calculated by the facilities department?

10 A. Yes.

11 Q. We did this upgrade or this enhancement or this
12 efficiency thing and now our actual consumption of
13 electricity is less and we're pulling those savings out
14 of our PO&M budget and transferring it back to pay for
15 the major purchase that created those savings, is that
16 accurate?

17 A. Yeah. But the savings came from an auxiliary
18 department, not an E&G.

19 Q. Right. But the payback would be from her
20 PO&M -- POM, which is E&G, is that correct?

21 A. I don't know that that's correct. The payback
22 came from an auxiliary department.

23 Q. So you're saying the energy savings were in
24 auxiliary departments?

25 A. Yes.

1 Q. So those were -- okay. So is there like an
2 energy auxiliary?

3 A. Yes.

4 Q. Okay. And it charges various users -- okay.

5 A. Yes.

6 Q. I haven't wanted to understand the entire
7 infrastructure of the campus, but -- okay. That makes
8 some sense.

9 So those are swaps between auxiliaries?

10 A. Yes.

11 Q. Do you know of any swaps between auxiliaries
12 and E&G accounts? Any loans from auxiliary to E&G to be
13 paid back or any loans from E&G to auxiliary to be paid
14 back?

15 A. No. But the funding swap that I described, not
16 loans per se, but one unit needs unrestricted funds,
17 they only have restricted funds, so units would trade so
18 that the funds could be used for their appropriate
19 purpose.

20 MR. RUBOTTOM: Okay. I think Carine has a few
21 more questions before I have a whole list.

22 So, Carine, do you want to go ahead and finish
23 up? I'm sorry.

24 BY MS. MITZ:

25 Q. So going back to the beginning of this

1 particular discussion, we were talking about the DSO and
2 the funding swap involving the athletics DSO. Who was
3 involved in that decision? Or more specifically, was
4 Provost Whittaker, or president, I guess, depending on
5 when this occurred, was he involved in that decision?

6 MR. RUBOTTOM: Wait a minute. This is the
7 scholarships that she talked about?

8 MS. MITZ: Well, we were just initially talking
9 about the expenditures of central carryforward
10 through other departments that might be questionable
11 and she --

12 MR. RUBOTTOM: Right, but I just want to
13 clarify. You and I were talking about something
14 from '08 yesterday, and all she mentioned was a
15 scholarship where E&G would take on athletic
16 scholarships. Is that what you're talking about?

17 MS. MITZ: No.

18 MR. RUBOTTOM: Okay. Well, tell her what
19 you're talking about, then.

20 BY MS. MITZ:

21 Q. Ms. Tant, so probably five minutes ago I asked
22 you the question about whether you were aware of any
23 other expenditures of central carryforward funds through
24 other departments that might be questionable, and the
25 first part of your response had to do with a funding

1 swap involving the athletics DSO. Do you recall that?

2 A. Yes.

3 Q. Who -- and I think you said something to the
4 effect that a lot of people were aware of that decision.
5 Was Dale Whittaker involved in that decision as well?

6 A. Yes.

7 Q. Okay.

8 BY MR. RUBOTTOM:

9 Q. And the purpose of that was to support athletic
10 scholarships, is that correct?

11 A. Yes.

12 Q. Are you aware of a loan to athletics back in
13 '08 that was noted in an audit in '08 and then discussed
14 in '10? Are you aware of those transactions?

15 A. That happened before I got here. So, yes, I
16 was told about that, and that's part of how I learned
17 that we're not supposed to transfer cash to a DSO.

18 Q. And when did you learn about that issue? Soon
19 after you came here or --

20 A. I think so.

21 Q. Are you aware of the refunding plan on that
22 loan?

23 A. I'm aware that there is a refunding plan. I
24 don't know what the status of the repayment is.

25 Q. Do you know if they've repaid anything on that

1 loan?

2 A. I may have known at some point, but I can't
3 tell you today.

4 Q. Okay. You can't recall right now whether any
5 repayments have been made?

6 A. Yes, I believe repayments have been made,
7 but --

8 Q. Okay. Thank you.

9 MR. RUBOTTOM: Okay, Carine. I'm sorry.

10 MS. MITZ: That's okay. I just have a few more
11 questions before I'm going to hand it back off to
12 Don.

13 BY MS. MITZ:

14 Q. So do you track all of the movement of E&G
15 funds for any audit purpose, or was that beyond your
16 scope of duties?

17 A. Do I track the movement of E&G funds?

18 Q. Yes, like for audit purposes.

19 A. Well, we -- so the movement of E&G funds, I'm
20 translating that in my brain to mean budget transfers.
21 And yes, we maintain documentation for budget transfers.

22 Q. Did university audit ever come to you or
23 anybody that you're aware of to say, "We want to audit
24 central carryforward and where E&G funds go"?

25 A. Yes. Internal audit let Tracy and I know that

1 they wanted to perform some sort of review of budgets
2 and how all of that works. We asked for them to put
3 that off for a little bit because I think Tracy was on a
4 professional development leave in Clemson and we were
5 really overloaded workwise. So we asked for a little
6 bit of a reprieve in timing for that reason. But that
7 was in the last year, year and a half, and that was the
8 first time we had been approached by internal audit.

9 Q. Do you know if they ever did do the audit?

10 A. I don't think they did.

11 Q. All right. I just want to fast-forward to
12 September of last year. Did you have occasion to be
13 invited to a meeting that was being held by President
14 Whittaker the day after the BOG meeting in September?

15 It was a meeting, I think, that he asked all of
16 Mr. Merck's direct reports to attend.

17 A. No, I was not invited to that.

18 MS. MITZ: Okay. Very good.

19 Don, you can have it.

20 MR. RUBOTTOM: Okay. Thank you.

21 BY MR. RUBOTTOM:

22 Q. Did you have any involvement in the preparation
23 of fund balance composition reports submitted to the
24 BOG, usually in August?

25 A. Yes.

1 Q. Okay. And what was your involvement?

2 A. Well, when I started with the university, they
3 were prepared by Vanessa and then eventually Tracy, and
4 then I took them over.

5 Q. Let's talk about from 2013 forward. Those are
6 the ones I've been examining very carefully.

7 A. I was preparing them. In recent years, my
8 staff started preparing them.

9 Q. Would you use the fund allocation document
10 signed by the provost and the president as the basis for
11 that fund composition report, or would it be a totally
12 different set of numbers that you'd work from?

13 A. So I'm going to -- our process for compiling
14 that report evolved and, I would say, got better over
15 time. So I'm going to focus on -- you correct me if I'm
16 wrong. I think it was the '13, '14 and '15 reports that
17 Colbourn Hall appeared on, is that right?

18 Q. They appeared on the allocation -- the signed
19 documents, yes. They never appeared on the BOG reports.

20 A. That's not true. The commitments that were
21 made, the future commitments for funding toward Colbourn
22 Hall were included on some balance composition reports.

23 Q. Do you know what category those were included
24 on?

25 A. Yes. They were included in deferred

1 maintenance.

2 Q. And they were considered deferred maintenance
3 because the project started as a renovation?

4 A. That's right.

5 Q. Okay. What I don't understand is in April of
6 2014 and May of 2014 I think the full board approved a
7 new building --

8 A. Yes.

9 Q. -- and put a -- and put renovations, basically,
10 on hold. And to our knowledge, there was no go-forward
11 decision to renovate until that January 2015 decision.
12 I don't know if we discussed it yet, but -- so in August
13 2014, our understanding was there was a commitment to
14 spend about \$25 million on a new building that the board
15 had approved.

16 In 2013-14 fiscal year, there had been
17 \$10 million transferred out of E&G. So there was no
18 longer money in the reserve to commit. It was in
19 facilities and moved into a construction account for
20 Colbourn Hall renovation.

21 The highest budget I ever saw for Colbourn Hall
22 renovation was 19 million. The 2014 document signed by
23 Provost Whittaker and President Hitt had next to
24 18 million for Colbourn Hall.

25 So I've got 10 million already there. They

1 only need maximum 19. I think the budget was less than
2 that in 2014. We're now up to 28, the 10 that's in and
3 18 more committed. So I have to conclude that a large
4 part of that 18 was committed to the new building, and
5 yet that 18 million was included in deferred maintenance
6 in the report to the BOG.

7 A. Yeah. May I explain?

8 Q. Yes.

9 A. Okay. So I can see why today you would make
10 those conclusions, but the E&G commitments list -- and
11 this was going back to your last question. You were
12 asking me if the allocation document fed the fund
13 balance composition report. It did, but the E&G
14 commitments list was really more of a driver than the
15 allocation document because it was more current.

16 Remember the allocation documents are signed in August.

17 So when we're submitting the fund balance
18 composition report to the Board of Governors mid-August,
19 we're finalizing the allocation document for the
20 upcoming year. It's sort of still in process, kind of
21 just winding down. But the E&G commitments list was
22 that living, breathing document that I use to track all
23 the decisions throughout the year, and that was sacred
24 to me. That was the best information I had at any point
25 in time.

1 **Q. Okay.**

2 **A.** So the planned list is what -- the planned
3 list -- and also eventually over the years I talked
4 about improvements being made to the compilation process
5 for the fund balance composition report. We didn't do
6 this in the beginning, but starting around '15 we
7 started to gather spending plans from all the units
8 across campus. And so that information also fed what we
9 put on the fund balance composition report.

10 I take all the spending plans that we got from
11 units across campus and my knowledge about what the
12 commitments were against the central reserve. We'd put
13 it together, and that's how that report was prepared.

14 **Q. And --**

15 **A.** I want to explain to you, though, what was
16 on -- and if you look at the files that I provided in
17 the investigation, I provided every single version of
18 the E&G commitments list that I could find. I didn't
19 study them before I provided them to the investigators.
20 I compiled a flash drive and sent them all over.

21 During the course of the investigation and
22 preparing for this meeting, I started to go back and
23 review and study those E&G commitment lists at different
24 points in time. And what I can tell you is that the
25 very last version I have before April of 2014 shows a

1 commitment of 10 million. And I remember the commitment
2 started 7 or 8 million, and then it grew to 10 million.
3 And my memory of why that grew to 10 million was because
4 there was some discussion about, oh, construction costs
5 are rising, this is going to cost more than we initially
6 thought in the beginning because costs have gone up. We
7 need a plan for another two million. And that was
8 discussed in one of our budget chat meetings with Bill
9 Merck and Diane Chase.

10 Then I remember being in those April meetings
11 and feeling confused because I was like, oh, there are
12 all of these different options being considered and
13 these numbers are much larger than what I had been
14 hearing about. And if you look at the first -- the next
15 version of the E&G commitments list following those
16 April meetings, you'll see that I've got a note in
17 there. And what the note says is, per April whatever
18 FFC meeting, the commitment -- I changed the commitment
19 from 10 to 23 million, and there's a note in there that
20 says, "Amount may change based on scenarios being
21 considered."

22 So right or wrong, in my mind I left that --
23 those meetings confused about was a decision made?
24 What's happening?

25 And then in the months after that, the time

1 period after that, I continued to hear through budget
2 chat meetings discussion about rising cost, continuing
3 to evaluate what the project was going to involve. I
4 wasn't in meetings when they discussed the details of
5 construction, renovation, square feet, building use, all
6 that stuff. I was -- in the budget chat meetings that I
7 attended, the discussions focused on, "What's it going
8 to cost? How much do we need to set aside? Christy,
9 this is the number to put on the schedule."

10 **Q. And who would have given you that number?**

11 A. That would have been Bill. Bill would have
12 brought that information to those meetings.

13 **Q. But just to clarify and save a little time, so**
14 **to you, the entire Colbourn, Trevor Colbourn, that was**
15 **just one project out there when you're working on the**
16 **commitment list, and you weren't distinguishing new**
17 **construction from renovation?**

18 A. No. I was hearing about some it.

19 **Q. You didn't have any reason to in your area of**
20 **responsibility?**

21 A. No. And it wasn't -- it was never really clear
22 to me. What was clear to me is they were continuing to
23 evaluate what was going to be done.

24 **Q. Later in 2015, the 18 million was transferred**
25 **in early 2015. And when that was transferred, that was**

1 divided between two construction accounts, one for the
2 renovation and one for the new Trevor Colbourn Hall.

3 You were aware of those transfers and
4 allocations, were you not?

5 A. I became aware of them at some point that there
6 were two accounts.

7 Q. Okay.

8 A. But when I instructed the transfer, my
9 understanding was this is what's needed for the project,
10 and we -- you know, my instructions were: Transfer
11 18 million.

12 Q. Okay.

13 A. And then between facilities and my staff, they
14 worked out the setting up of projects and the dividing
15 of that 18 million. I don't remember knowing that until
16 sometime after that.

17 Q. But you knew in '13 and '14 that Trevor -- that
18 Colbourn Hall renovation money, that first 28, were in
19 those two commitment documents filed with the BOG,
20 10 million the first year, 18 the second year. You knew
21 that that was part of the deferred maintenance number?

22 A. I did. So the fund balance composition report,
23 my understanding is that's a plan at a point in time.

24 Q. I understand.

25 A. It's a forward-looking document.

1 Q. Yeah. And one thing I want to tell you, to put
2 you at ease, we're looking at the entire state
3 university system on how this document was used. And
4 some of the pointed questions I'm asking are really --
5 you were the one working on the document at UCF. We
6 have concerns about the structure of the document, the
7 instructions you were getting from the BOG, the purpose
8 of the document. But your answers specifically on UCF
9 are helping us understand that bigger picture.

10 I've sent surveys out to the other universities
11 on some of the items that they included on that list.
12 So this is a broader question for us. So you're being
13 very helpful, and I just want you to know I'm not
14 focusing on the local decision. I'm just trying to
15 understand them.

16 A. Okay.

17 Q. So then later, I don't -- I haven't seen a
18 signed commitment list subsequent to 2014 where anything
19 Colbourn related is there, but another 10 million --

20 A. Right.

21 Q. -- was subsequently sent.

22 Did they stop doing the signed commitment
23 lists, or where would I find that other 10 approved by
24 the provost and the president contemporaneous with
25 another fund composition report?

1 A. Okay. So you won't see it on -- I want to
2 answer your question with respect to the allocation
3 document and with respect to the fund balance
4 composition report.

5 You won't see that 10 million on a signed
6 allocation document. And the reason was because that
7 decision was not known when the allocation document for
8 that year was prepared. It was a midyear decision.

9 And so there was an email that Bill Merck sent
10 to me in -- no, he sent it to Tracy, and Tracy forwarded
11 it to me with an instruction to add it to the E&G
12 commitments list. But that was a January '15 email, and
13 he said -- I think he said that "Dale met with the
14 president today, and the president has approved an
15 additional 10 million."

16 And there were some other things said in that
17 email. Tracy forwarded it to me and said, "Christy, add
18 this 10 million to the E&G commitments list."

19 **Q. Do you recall when that 10 million was**
20 **transferred from E&G to facilities?**

21 A. Yes. And it was quite some time after that.

22 **Q. Right.**

23 A. And the reason for that is because what I did
24 with this email was I put that 10 million on the
25 commitments list, okay. And that was in January of '15.

1 Okay. So the next point in time that's
2 important to me is August of '15, because that's when
3 we're now preparing the allocation document for the
4 upcoming year and we're preparing the fund balance
5 composition report for the Board of Governors.

6 You won't see that 10 million on the allocation
7 document because at that point in time, in August of
8 '15, that 10 million was an FY '18 commitment. And
9 that's what I was going to tell you before. If you go
10 back to those E&G commitment lists that I provided and
11 if you look at the one around August, you'll see that
12 that \$10 million commitment was in my FY '18 column.

13 So the way the allocation document that the
14 provost and president works is it's a summary of:
15 Here's where we are today, and here's what we're
16 planning to transfer in this current fiscal year.

17 In August of '15, it was my understanding that
18 that 10 million was not going to be transferred in the
19 current fiscal year, so we didn't put it on there as a
20 planned midyear commitment. It was a future year
21 commitment that would appear on a later allocation
22 document.

23 **Q. That helps me a lot.**

24 **Do you recall it being on an August '17**
25 **commitment -- allocation document?**

1 A. It did not go on that August '15 allocation
2 document for the '15-'16 year.

3 **Q. No. I'm talking about '17-'18.**

4 A. Okay. So it wasn't -- okay. So the very next
5 year, the reason it's not on the allocation document is
6 because it got transferred.

7 **Q. So it transferred after July 1 of '16?**

8 A. It ended up getting transferred effectively
9 July -- I'm sorry, June of -- I'm getting my years
10 crossed here, '15.

11 **Q. I am too. And I'm very sorry I don't have
12 those transfers here, but...**

13 A. So it got transferred at the end of a fiscal
14 year, which meant it was no longer a planned midyear
15 transfer that they needed to approve. It got done. The
16 approval lies within that email.

17 **Q. Thank you very much for that explanation. And
18 it saves me from looking for documents I'm not going to
19 find.**

20 A. I want to point out one more thing to you
21 because I know the reporting of that 10 million is
22 deferred maintenance Burby questioned. "Now it's
23 clearly the construction of a building. Why would you
24 have classified it that way?"

25 I can see today why one would draw that

1 conclusion, but if you look in the -- the fund balance
2 composition report that we produced to the Board of
3 Governors is their template. We give them a clean file
4 with just the template populated, but we maintain
5 documentation with the details underlying the numbers
6 that we're submitting. And if you look at the work
7 papers supporting that report, those three years, the
8 amount that I included for Colbourn Hall was clearly
9 identified. And if that was audited or if we were asked
10 any questions, I would go back to my work papers. You
11 know, if you want to know what this amount includes, my
12 work papers would tell me what we included.

13 **Q. Thank you. I have submitted that inquiry to**
14 **them as part of my system-wide, but I -- what would I**
15 **ask for to get those work papers for '13, '14, '15, '16**
16 **and August?**

17 **A.** You want to ask for the working file versions
18 supporting the fund balance composition report.

19 And I was looking at the -- the work papers
20 that support the August 15 submission of the fund
21 balance composition report, where I have that 10 million
22 noted as a -- I have that 10 million noted as an FY '18
23 commitment. So remember my explanation of why that
24 wasn't supposed to be on the allocation document?

25 **Q. Right.**

1 A. I understand the fund balance composition
2 report to be a multiyear plan. So this isn't just the
3 amount that's going to be spent next year. This could
4 be a three- to five-year plan.

5 **Q. So the fund balance composition report would**
6 **have included that 10 million?**

7 A. It did.

8 **Q. In which year, in '15, August of '15?**

9 A. Yes. Yes.

10 MR. GREENE: I've got it here if you want, if
11 it would help clarify.

12 MR. RUBOTTOM: Would you mind me having this
13 marked as an exhibit?

14 MR. GREENE: No. That's why I handed you the
15 email and that document.

16 BY MR. RUBOTTOM:

17 **Q. And how do I know that this is a working**
18 **version, because it doesn't have the signatures?**

19 A. I can show it to you. Where's the official
20 version?

21 **Q. And how do I know the date of the --**

22 MR. GREENE: I thought that was the official?

23 THE WITNESS: This is the working.

24 MR. RUBOTTOM: The official one has signatures,
25 and I don't know if we have one in the file.

1 Yeah, right here. This is -- no, that's not
2 fund composition. That's allocation.

3 Yeah, I don't have a full fund balance.

4 THE WITNESS: I've got it.

5 This is the report that goes to the Board of
6 Governors' staff. It doesn't have signatures on it,
7 as far as I'm aware.

8 BY MR. RUBOTTOM:

9 **Q. Yes. I've seen these for every year. And then**
10 **that is a working paper that backs it up?**

11 A. These are tabs in a separate Excel document.
12 And the way that this work paper works is -- ignore
13 these for a second because this is just historical
14 information that we pull in for review purposes.

15 This is the column where we're getting to the
16 numbers that we ultimately carry over to the template.

17 **Q. If all the universities have this, I'm going to**
18 **get a lot of answers tomorrow in the mail.**

19 A. So I'm flipping to page 2 because deferred
20 maintenance down in the committed section is where
21 Colbourn Hall was included, this 12 million.

22 **Q. Right. That was my guess, starting in**
23 **September.**

24 A. So this is the 12 million we reported. These
25 columns represent different sources of information that

1 I would pull in to produce this report. And so the
2 12 million consists of this 2.7 million, other deferred
3 maintenance, and 10 million that I pulled in from the
4 planned list.

5 **Q. Thank you. And how would I find the planned**
6 **list?**

7 A. I actually pulled it in, because the planned
8 list changes all the time, right. So to memorialize
9 where it stood at this point in time, I pulled the
10 planned list into this document. And so another tab in
11 this same Excel file has this, and it's called planned
12 list.

13 **Q. Okay.**

14 A. And on this -- this is the E&G commitments list
15 that we use to track the decisions. It's got different
16 sections in it, recurring, non-recurring. Colbourn Hall
17 is down in the non-recurring.

18 **Q. Thank you very much.**

19 A. You can see the 10 million was an FY '18
20 commitment.

21 There's an Excel note. I don't know if you're
22 familiar with notes in Excel. It's not printing on this
23 page, but if you look in the Excel version on this
24 document, you'll see a little red flag.

25 **Q. Okay.**

1 A. And that red flag contains this note. And what
2 this note -- it has my name in it, so I know I prepared
3 it, and I know my style of taking notes. And what this
4 tells me is that on this day, I listened to a Moody's
5 call. I didn't always listen to these calls. I would
6 only sit in on them if I was asked to, and so I must
7 have been asked to, and I heard Lee describe the timing
8 of the Colbourn Hall project. And that's what you see
9 documented here, what I heard on that call. And what I
10 believe I did was I took renovation and the timeline
11 here, I calculated the renovation will occur in FY '18,
12 and I created the remaining commitment to renovation --

13 Q. Oh, so you were putting the 10 million to
14 renovation -- I'm sorry.

15 To clarify, that 10 million was you were
16 considering renovation comes last, and so you were
17 putting that under renovation. That makes a lot of
18 sense to me. Thank you very much.

19 MR. GREENE: Can we mark that as Exhibit 1?

20 MR. RUBOTTOM: I'd like to put the whole set.

21 Well, why don't we do this --

22 MS. MITZ: You can move the composite and then
23 the exhibit is a separate exhibit. There's nothing
24 wrong with that.

25 MR. RUBOTTOM: Yeah, let me -- these are all

1 separate. So I guess the first exhibit, then, would
2 be the fund composition report submitted to the BOG
3 for '15-'16 operating budget.

4 MR. GREENE: We'll call that Exhibit 1.

5 (Exhibit Number 1 was marked for
6 identification.)

7 MR. RUBOTTOM: And then the second one will be
8 the -- what would you call this, Christy?

9 THE WITNESS: That is the working file.

10 MR. RUBOTTOM: The working file for that same
11 report.

12 MR. GREENE: We'll call that Exhibit 2.

13 (Exhibit Number 2 was marked for
14 identification.)

15 MR. RUBOTTOM: And then the planned list that
16 is referenced in the working file for the same
17 fiscal year.

18 MR. GREENE: Call that Exhibit 3.

19 (Exhibit Number 3 was marked for
20 identification.)

21 MR. RUBOTTOM: And then a note that accompanies
22 the planned list in the Excel file.

23 MR. GREENE: We'll mark that as Exhibit 4.

24 (Exhibit Number 4 was marked for
25 identification.)

1 MR. RUBOTTOM: Thank you.

2 So I understand those.

3 MR. GREENE: Did you want to mark that email as
4 an exhibit too?

5 MR. RUBOTTOM: I don't yet because we've
6 actually already got that all over our record.

7 BY MR. RUBOTTOM:

8 Q. So the Moody's -- this is to Moody's, the
9 credit rating people?

10 A. Yes, sir.

11 Q. So they were talking with the capital plans --

12 A. Yes.

13 Q. -- with the Moody's people. Interesting.

14 Okay.

15 And understand, these next questions -- I'm
16 asking these questions of the entire university system
17 and of the BOG, okay? It's a general question. We do
18 not understand the fund composition reports. So let me
19 go back and let you look at Exhibit 1 here.

20 Expenditures to date is just everything from
21 July 1 through the time of the -- the time of the
22 submission, is that correct?

23 MR. GREENE: You have to answer out loud.

24 THE WITNESS: Yes. Sorry.

25 BY MR. RUBOTTOM:

1 Q. As an accountant, what's your definition of
2 expenditure?

3 A. Any expense that's been recorded in the
4 accounting system.

5 Q. Whether or not it's been paid?

6 A. Yes.

7 Q. Whether or not it's been paid?

8 A. Yes.

9 Q. Does there necessarily even be an obligation to
10 pay it for it to be recorded that way?

11 A. Yes. Accounting rules would require there to
12 be an obligation for the expense to be recorded in the
13 accounting system.

14 Q. Then what would be an encumbrance?

15 A. An encumbrance would be -- funds have been
16 committed to be spent in the next 12 months.

17 Q. Does legally bound or --

18 A. Not necessarily.

19 Q. -- aspirationally?

20 I can understand how institutions, like
21 universities, can talk different from other accounting
22 systems, but it was my understanding that an expenditure
23 was something that was actually spent and an encumbrance
24 was something that's legally bound to some -- under some
25 contract.

1 **So this is a slightly different use of those**
2 **words for these purposes, would you agree?**

3 A. Well, let me explain my answer, and then you
4 can tell me if we're saying the same thing.

5 But an encumbrance could be I've entered
6 into -- I've issued a PO to a vendor. I'm not legally
7 required to pay that vendor until I have received the
8 service or the products and I'm satisfied.

9 **Q. But if you received the services, you are**
10 **legally required --**

11 A. You are, yes.

12 So encumbrances are, a PO has been issued in
13 the accounting system, and that's where that number
14 comes from.

15 **Q. Okay. What I get confused about is transfers**
16 **to another department for expenditures years in the**
17 **future and then being categorized as expenditure on this**
18 **form.**

19 A. No, those should be in a -- those should not be
20 an expense.

21 **Q. Okay.**

22 A. So transfers to the construction fund would
23 appear as expense in here. Is that what you mean?

24 **Q. Yes.**

25 A. Uh-huh. And that's because the funds have --

1 they've left the E&G fund. They've now been moved to
2 the construction fund. So from an E&G perspective,
3 they're considered having been spent.

4 Q. Could you see how that might confuse people in
5 Tallahassee without the detail? And again, this is a
6 system-wide question. This isn't Colbourn Hall or
7 construction related.

8 A. I didn't see that as confusing before.

9 Q. And let me ask you a question I haven't asked
10 you. When you do this fund composition, do you
11 consolidate all the carryforward accounts in all the
12 departments for this, or is this only central reserve
13 commitments?

14 A. It's both, but remember I talked about how we
15 improve the process over time. So back in 2012, 2013,
16 it was done at a very high level based on an
17 understanding of what the funding needs and issues of
18 the university were. In about '14, '15, '16, we started
19 to compile -- I think it was '15, we started to solicit
20 spending plans from all the units across campus, and I
21 used that information to --

22 Q. Well, I'm not talking about spending plans.
23 I'm talking about, for instance, the starting amount.
24 Is that the central carryforward balance on June 30th --

25 A. Oh, that's the entire university balance.

1 Q. -- or all the departments carryforward balances
2 combined?

3 A. All.

4 Q. Okay. Thank you. That's what I wasn't -- I
5 didn't even suspect until a couple weeks ago that it
6 involved all. So -- and that's very helpful.

7 So a commitment that's not listed as a -- well,
8 restricted and contractual obligations, how would you
9 categorize those in the context of encumbrance and
10 expenditure?

11 A. Okay. So encumbrances represent POs that are
12 in our accounting system.

13 Q. Okay.

14 A. There's something else in there, I'll get back
15 to that, but not to confuse you, that's basically POs in
16 the accounting system. And then this section, the first
17 thing you put in here is the five percent statutory --

18 Q. I understand that number. You're not allowed
19 to spend that.

20 A. Right. Legislatively restricted funds.

21 Q. So that's a specific appropriation or specific
22 proviso that the legislature put on that \$4 million.

23 A. Yes. Yes. And then these other things are
24 tied to contractual obligations.

25 Q. How would it not be encumbered if you have a

1 contractual obligation? For instance, I think some
2 universities showed deferred maintenance down there as
3 restricted or contracted. Why would that not be an
4 encumbrance?

5 And I know that question's different on some of
6 those other lines. There's great variety in kinds of
7 expenditures. But if somebody had deferred maintenance
8 there, why would that not be an encumbrance if it was
9 contractually obligated?

10 A. So deferred maintenance seems like a weird
11 example to me, but --

12 Q. Well, it's the one I've been looking at, so I'm
13 sorry.

14 A. Typically, purchase orders are created for the
15 next 12 months. So if you've got a contract that covers
16 multiple years, maybe you've got years two and three out
17 in the future that you want to account for as a
18 contractual obligation but the PO isn't in the system.

19 Q. Okay. That's very helpful. Thank you very
20 much.

21 So when it was transferred to facilities for
22 these purposes, you considered it expended?

23 A. Yes.

24 Q. Or once it left facilities E&G, facilities
25 carryforward --

1 A. Once it left the E&G fund.

2 Q. -- into construction it would be considered
3 expended. Okay.

4 A. Yep. Another thing that goes in here is the
5 use of carryforward for salary support. And so you
6 don't encumber salaries.

7 Q. Right.

8 A. So that would be considered a contractual
9 obligation. It's not a PO in the system.

10 Q. They're contractual in the sense that the
11 university owes the money, but until the person works
12 the month, there's no encumbrance.

13 A. Right.

14 Q. Okay. Thank you.

15 Are you familiar with the fund composition
16 listing that was reviewed by the board in its December
17 meeting?

18 A. Yes.

19 Q. Okay. This is our next exhibit, it's our
20 composite exhibit, so that would be the next number.
21 Would you go to tab 5.

22 MR. RUBOTTOM: That will be 5.

23 (Exhibit Number 5 was marked for
24 identification.)

25 Q. So go to tab 5, and that's the document that --

1 it's got basically the meeting agenda for December, the
2 board meeting. And I wanted you to look at the fund
3 balance composition, and this was a midyear report. I
4 understand the BOG asks the universities -- they ask the
5 boards to approve them?

6 A. Yes.

7 Q. And so I want to just ask, number one, did you
8 help prepare that?

9 A. I prepared something that looked more like the
10 template that we provide to the BOG, yes.

11 Q. Who prepared that? Would that have been
12 Ms. Mitchell or Tracy or --

13 A. I believe it was Tracy helping Kathy.

14 Q. Okay. Do you know if there were any
15 involvement of the president's office or the general
16 counsel's office in preparation of that document that
17 was submitted to the board?

18 A. I believe there was involvement by the
19 president's office. I'm not sure about general counsel.

20 Q. Okay. So do you see where it lists 40 million
21 scholarship program and 20 million deferred maintenance
22 as encumbrances and expenditures?

23 A. Yes.

24 Q. Do you understand on what basis those were
25 categorized as encumbrances or expenditures?

1 A. They're categorized as expenditures.

2 Q. Because they had already been transferred to
3 other departments?

4 A. I was instructed to make those transfers.

5 Q. And where was the 40 million scholarship amount
6 transferred to?

7 A. The financial aid fund.

8 Q. And what about the 20 million deferred
9 maintenance?

10 A. It was transferred to the construction fund.

11 Q. You understand that the BOG rejected that --
12 well, it wasn't your problem anymore on the 31st.

13 A. Yes, sir.

14 Q. Have you talked to anybody about what they did
15 with those funds after the BOG pooh-poohed the
16 scholarship program?

17 A. No.

18 Q. Did you watch that BOG meeting?

19 A. Yes.

20 Q. Did it surprise you that they responded so
21 harshly to that?

22 A. No.

23 Q. Why?

24 MR. GREENE: Go ahead.

25 THE WITNESS: I think they were questioning

1 the -- what I heard in that meeting was the BOG
2 questioning a lack of thoroughness by the Board of
3 Trustees in what they approved and questioning why
4 the Board of Trustees was not involved in those
5 decisions. And what I know about those decisions is
6 that they were made in late -- in November. And I
7 understand that there was an effort to reduce the
8 amount of carryforward that may be exposed by taking
9 by the legislature.

10 So I -- I was in a meeting with Tracy and Kathy
11 and Provost Dooley to go over the information that
12 we had compiled with regard to our spending plan.
13 Tracy and I had compiled a lot of detail.

14 BY MR. RUBOTTOM:

15 **Q. This is before or after that November decision?**

16 A. This is before. This is mid to late November.
17 Actually, I think it was very late in November. And we
18 were meeting to discuss what the carryforward plan that
19 we had put together looked like. And while we were in
20 that meeting, Tracy was invited to attend a meeting, and
21 I had to sit over there on campus. My office is off
22 campus, and I had to sit there because I had ridden with
23 Tracy to the meeting, and we were not expecting for her
24 to stay. So I had to wait while she attended the
25 meeting.

1 Q. Forgive me for asking you to pause that,
2 because I want you to complete that, but you all -- were
3 you working on a carryforward plan with respect to all
4 of the refunding that had happened, the additional 40 or
5 50 million that had come back to E&G --

6 A. Yes.

7 Q. -- central reserve?

8 And you were working on a plan -- were you
9 working on a plan for submission to the president to
10 fulfill this BOG request, or were you just doing your
11 internal work and, "Hey, we've got \$52 million we need
12 to start thinking about commitments of," or whatever
13 that amount was?

14 A. I was working to compile -- to update the fund
15 balance composition report that was submitted in August.
16 I was tasked with updating that as of the end of
17 November.

18 Q. For purposes of the BOG request?

19 A. Yes.

20 Q. Thank you. Okay.

21 A. And we were updating others on how that was
22 looking and what balance was showing up in the committed
23 section, basically.

24 Q. And then I think you said Tracy was called away
25 from that meeting, from one of those meetings --

1 A. Yes.

2 Q. -- and you had to wait?

3 A. So Tracy and Kathy and Provost Dooley then went
4 to a meeting. It was characterized as a VP meeting, but
5 I understand that Dale led the meeting. And in that
6 meeting, they made some decisions to allocate
7 carryforward funding.

8 Q. Do you have any knowledge of -- do you know if
9 Mr. Heston was at that meeting?

10 A. Yes, he was.

11 Q. Do you have any knowledge of any interaction
12 between those principals and the trustees with respect
13 to those plans, or was this president initiated?

14 And I understand you weren't at the meeting, so
15 if you don't know, just tell me.

16 A. I can tell you my understanding of the
17 decisions that were made. And what I understand is that
18 in that meeting -- what I was told later is that they
19 had decided, the group had decided, to commit 25 million
20 of carryforward funds for financial aid. And then about
21 a week or less than a week later Kathy sent an email to
22 Tracy and I that said Dr. Whittaker, Marcos Marchena and
23 Provost Dooley approved to increase it from 25 to 40
24 million.

25 Q. Okay. Let me go back. You said in September

1 you were working on the other projects list. Who asked
2 for that list to be compiled, the other projects where
3 E&G had been transferred?

4 A. My memory of that is Tracy said very early on
5 there are -- she was telling folks there are other
6 projects that receive E&G funding, we need to look at
7 that.

8 Q. Would she have told them that in August after
9 the audit started being discussed generally?

10 A. She may have, but I know for sure by the first
11 of September we were meeting and talking with others
12 about it.

13 Q. But had the president's office or, to your
14 knowledge, any member of the board or the BOG directly
15 asked what other projects --

16 A. The president's office did.

17 Q. Okay. The president's office.

18 And then they were informed there was 45.6 or
19 whatever and 13.8 of it had been spent and -- so that
20 was for the president's office.

21 So this \$40 million basically was largely
22 funded through that other 32. I mean, would that be
23 fair to say, that the size of that 60 million is
24 associated with the amount of refunding? Is that fair
25 to say?

1 A. I would say it differently because I know that
2 when this decision was made, the 40 million didn't come
3 from the central reserve. It was taken from units
4 across campus. But I do believe that the funding that
5 was moved from construction back into E&G was the
6 motivator of these decisions.

7 Q. When was actual cash returned to E&G? It might
8 not have all been yet, but of the entire 85 million that
9 the auditor mentioned --

10 A. Yes.

11 Q. -- when was that cash returned to E&G or was
12 it -- to your knowledge, was it ever returned?

13 A. It was returned.

14 Q. When?

15 A. It was all returned at the same time.
16 September, October. I'm not exactly sure the exact date
17 the journal entries were booked, but we were working on
18 identifying replacement funds for the full amount.

19 Q. Well, they told the board in early September
20 part of it was unrealized gains, and the auditor
21 actually made a note about that in the preliminary
22 findings on the 27th.

23 Do you know if unrealized gains were realized
24 and converted and liquidated and part of that refunding,
25 or did they find the refunding from other places? I

1 don't think you can transfer an unrealized gain in a
2 brokerage account to E&G cash. So how --

3 A. Well, what happened is the unrealized gain was
4 moved from a non-E&G to an E&G department. So the
5 unrealized gain was allocated, if you will, an
6 accounting allocation.

7 Q. So then they took cash from that department and
8 moved it to central reserve? Was that kind of a swap?

9 A. They took unrealized gains and moved it to
10 central reserve.

11 Q. How can central reserve hold unrealized equity
12 gains?

13 A. So --

14 Q. Is most of the reserve in this investment
15 account, in the investment program?

16 A. Is most of the central reserve in the
17 investment program? No. That's carryforward.

18 Q. I mean, I've got 600 million in investments
19 over here and we're talking, you know, 100 to 115 in
20 carryforward each year starting the year, and you're
21 telling me that unrealized gains were transferred to the
22 central carryforward account.

23 A. Not -- they were allocated to the central
24 carryforward account.

25 Q. But you told me the funds had been -- that was

1 the extent of the return, was the allocation? So it's
2 just on the books. Central reserve now owns this 12 or
3 13 million of the investment portfolio?

4 A. Yes, plus there was non-E&G cash that made up
5 part of that refunding. But we had viewed the
6 unrealized gains as a spendable asset.

7 Q. How long had that been going on?

8 A. The discussion about that had been going on for
9 a couple of years.

10 Q. How often would those kind of expenditures be
11 made?

12 A. Not often.

13 Q. Okay. Would it be twice a year typical or --

14 A. It wasn't typical. It was a source of funding
15 that was discussed as being able to tap into if needed.
16 Our unrealized gains had increased significantly in the
17 last couple of years, and Tracy and Bill had been
18 watching that. And so there was a discussion of, well,
19 here's some money that if we just liquidated the
20 investments would produce some realized gains.

21 Q. True.

22 A. That could then be --

23 Q. But if you don't liquidate them, you're just
24 giving somebody a share in that account.

25 A. Right. So the rationale behind that -- and

1 Tracy will explain this better than I can, but the
2 rationale behind it, as I understood, was -- well, what
3 you would end up doing is you liquidate those
4 investments, realize the gains, but the university has
5 all this cash that we're spending that just produces
6 cash in the bank account that you then put right back
7 into the investment portfolio. And all that you really
8 accomplish by liquidating the investments was incurring
9 some investment fees in the process, but the cash to be
10 spent was in the bank, it just wasn't in the central
11 reserve department in the accounting system.

12 **Q. Okay.**

13 A. And I think too that -- I mean, I know that
14 Tracy talked about having discussed that strategy with
15 other universities who were doing the same thing.

16 **Q. Do you think Dr. Whittaker understood that**
17 **strategy?**

18 A. I believe Tracy -- I believe he did because I
19 heard her explain it to Bill. I heard her explain it to
20 multiple people.

21 **Q. Do you ever recall a time when that strategy**
22 **was explained to the finance and facilities committee?**

23 A. I was -- not in a committee meeting, but I
24 recall being in a meeting, one of these -- I think it
25 was a pre-meeting prep meeting with Trustee Walsh. It

1 was either Trustee Walsh or Trustee Lord, one of the
2 two, where Bill was explaining that to them.

3 Q. Did Trustee Walsh raise any questions about
4 that?

5 A. I don't remember the exact nature of the
6 conversation, but he asked -- Trustee Walsh always asked
7 questions.

8 Q. Yeah, I've noticed that.

9 Do you know if Trustee Garvey was ever aware of
10 that strategy?

11 A. I'm not sure.

12 Q. Okay. How often were investments liquidated
13 and the cash returned to cash accounts, the proceeds
14 returned to cash accounts?

15 A. I only know of that happening one time.

16 Q. When was that?

17 A. I'm going to estimate. Somewhere around 2012,
18 2013 maybe.

19 Q. Would that be around \$10 million, something
20 like that?

21 A. Yes.

22 Q. How much obligation do you think the investment
23 fund has accumulated with these expenditures of
24 unrealized gains?

25 A. None.

1 Q. Do you have a guess of --

2 A. Well, Colbourn Hall.

3 Q. The money is still in the investment account.

4 And so the gains were spent. So the gains were

5 allocated to a particular activity.

6 A. Yes.

7 Q. So other than the Colbourn Hall allocation in

8 September --

9 A. Yes, that's it.

10 Q. You indicated to me that unrealized gains had

11 been spent over the last two years more than once. Are

12 you just saying the strategy's been talked about?

13 A. The strategy had just been talked about.

14 Q. Okay. In that conversation, was there any

15 discussion about carefully delineating the E&G part of

16 the portfolio from the rest, from the other parts of the

17 portfolio?

18 A. There had been some discussion of it, yes.

19 Q. Is it your understanding there are federal

20 funds in that investment -- investment portfolio?

21 A. Yes.

22 Q. Has any federal auditors ever asked about that?

23 A. About the federal funds being commingled in the

24 investment portfolio?

25 Q. Yeah. I'm assuming those are federal grant

1 funds that the university is holding. Is that -- what
2 kind of federal funds would be in that investment?

3 I mean, they had a breakdown for the board, I
4 think September 20th, where they showed E&G, federal, I
5 think financial aid or something, and then other. And
6 there's this 300 million other, and I've been trying to
7 figure it out.

8 A. Okay. That's all the non-E&G, like all the
9 auxiliary funds.

10 Q. Right. I get that. But what's the federal
11 group that's in that listing?

12 A. I couldn't tell you off the top of my head, but
13 if we could pull up the schedule, I could take you right
14 to that answer.

15 Q. Well, did you transfer -- did you send, like, a
16 big schedule to somebody with, like, 15,000 entries on
17 the various -- related to the investment balances? Do
18 you recall that?

19 A. Yes. The auditors asked for that, I believe.

20 Q. Right. Would all those numbers be in that
21 listing?

22 A. Yes.

23 Q. So you could identify what department's federal
24 funds were in that investment from that?

25 A. Yes. Yes.

1 **Q. Because I just can't even begin to make sense**
2 **of a 15,000 line spreadsheet. I admire you.**

3 A. There's a pivot table in there that can get you
4 to the answer.

5 **Q. Well, it gets me to big summaries, but what I**
6 **don't get is all these negative balances in that listing**
7 **of investment shares.**

8 **So how does a department or a program or an**
9 **account have a negative balance in the investment**
10 **portfolio?**

11 A. So just one example that might explain it is
12 that what you're seeing in that 15,000 rows of detail
13 are individual PeopleSoft departments and -- but let's
14 just say an auxiliary unit may have multiple PeopleSoft
15 departments where it's chosen to separate different
16 funding sources, auxiliary funding sources, if you will.

17 **Q. But I could call those specific accounts within**
18 **the department?**

19 A. They're actually different PeopleSoft
20 departments. But a group of PeopleSoft departments
21 makes up an auxiliary unit. So what we do is we
22 evaluate and we say, okay, well, an auxiliary unit
23 should be self-supporting. So we'll evaluate groups of
24 PeopleSoft departments as a whole. But individual
25 PeopleSoft departments are allowed to go into the

1 negative.

2 Q. But this is their share of the investment, so
3 how do they get into the negative? Do they borrow cash
4 from one of their sister departments, and then they get
5 a negative and that's transferred on the books of the
6 investment portfolio, there's a negative from that
7 PeopleSoft department to the one that provided the cash?

8 A. Yeah. So the way the allocation would work --

9 Q. So they trade their investment shares for cash
10 with another department?

11 A. Theoretically. That's not how it's recorded in
12 the accounting system. It's just -- the allocation
13 would be based on a group of departments and the net
14 amount, which would be -- should be a net positive
15 amount.

16 Q. Okay.

17 A. Does that make sense?

18 Q. Yeah. It's just very difficult to try to
19 understand who owns -- who has claims on that money with
20 a bunch of negatives in there, very difficult to
21 understand.

22 A. Yeah. The PeopleSoft department level detail
23 is very difficult, but there are groupings of
24 departments you can see in other fields that would
25 describe it at a little bit of a higher level.

1 Q. Let me ask you: Are you familiar with the
2 investment policy?

3 A. I'm aware of the investment policy, yes.

4 Q. Are you aware of the general notion that
5 operating funds are not invested in equities, but
6 they're invested in cash and cash equivalents and easily
7 liquidated funds?

8 A. Yes.

9 Q. Does it give you pause that unrealized gains in
10 equity investments are being transferred to an operating
11 account without liquidation? Because that ends up with
12 E&G holding equities, does it not?

13 A. Yes. I didn't make that link before now.

14 Q. That's okay. I know a little bit about a lot
15 of things and I start asking questions.

16 MR. RUBOTTOM: Okay. Carine, I think I've got
17 all my questions answered. So do you want to start with
18 the BOG meeting?

19 MS. MITZ: Yeah, I think I'm going to skip over
20 a couple things.

21 BY MS. MITZ:

22 Q. Let me ask you this, Ms. Tant: Did you ever
23 hear Provost Whittaker refer to himself as the
24 university budget officer?

25 A. I don't think I ever heard him refer to himself

1 that way, no.

2 Q. Did you hear anybody else refer to him that
3 way?

4 A. No. I mean, not in those terms, no.

5 Q. Okay. Is there more to that? Did he refer to
6 himself or did other people refer to him as something
7 close to that?

8 A. When I hear that term, I think what you're
9 describing is the official in charge of approving the
10 university budget and the allocations of a university
11 budget. So it was my understanding that that was his
12 role. So I can see why he might be referred to that
13 way, but I don't think I've ever heard that term used to
14 describe Dr. Whittaker.

15 Q. All right. Do you know who directed the
16 transfers of the E&G funds for the band building
17 project?

18 A. I know that that was discussed in budget chat
19 meetings. I would have to look at allocation documents
20 and things like that to tell you exactly how that was
21 occurring.

22 MR. RUBOTTOM: Carine, I'm opening up the file
23 that has in date order those transfers on those
24 other projects. So I think we've got a band
25 building, 300,000 on October 14 of 2016; 262,000 on

1 October 26 of 2016, transfers.

2 BY MS. MITZ:

3 **Q. Ms. Tant, by looking at what he's got on his**
4 **screen, does that help you answer my question any**
5 **better?**

6 A. I see the list of the additional projects.

7 MR. RUBOTTOM: This was represented to us as a
8 list of journal entries of those transfers, at least
9 into construction.

10 THE WITNESS: So I was involved in compiling
11 information about construction projects that had
12 received E&G funds, so I am familiar with this list,
13 but at no time was I asked to research how each and
14 every one of these items was approved, so I don't
15 have that on the top of my head. I haven't looked
16 at that recently.

17 I recall -- you asked specifically with regard
18 to the band building, and I recall discussions about
19 funding for the band building happening in budget
20 chat meetings.

21 BY MS. MITZ:

22 **Q. So is it safe to say that if I asked you about**
23 **all the projects on the list on Don's screen, you**
24 **probably wouldn't be able to tell us how it was approved**
25 **or who directed the transfer of funds?**

1 A. As I'm looking at the list, I see other things
2 I remember us talking about in budget chat meetings:
3 The global UCF building, the research building, funding
4 for the downtown projects. There were lots of meetings
5 I was in where the funding for those projects was
6 discussed.

7 **Q. Okay. You don't recall receiving an email like**
8 **the emails that we've seen related to Colbourn Hall**
9 **where someone is saying, "Christy, please transfer X**
10 **number of dollars to this account for this project"?**

11 **You don't have any recollection of those sorts**
12 **of communications regarding these projects?**

13 A. I haven't been asked to look for those emails,
14 so I don't want to say definitively that I did or didn't
15 receive them, because I may have. I may have received
16 emails, and I know that these things were discussed in
17 budget chat meetings.

18 **Q. Okay. That's pretty much what you remember**
19 **today?**

20 A. Yes.

21 MR. RUBOTTOM: Hey, Carine, while she's looking
22 at it, let me ask her about downtown.

23 BY MR. RUBOTTOM:

24 **Q. Do you recall when those transfers to downtown**
25 **would have been discussed or planned in budget chats?**

1 Would those have been during 2017 or even earlier?

2 A. Based on the date of that journal entry, that
3 would make sense to me, but I can't recall specific
4 dates.

5 Q. And I think you said that the only one of these
6 projects that you think was discussed in university
7 budget committee was Creole, is that accurate?

8 A. Yes, but not --

9 Q. To the best of your knowledge.

10 A. -- that dollar amount.

11 What I'm remembering is 4 million that was
12 allocated to Creole out of a 10 million distribution of
13 carryforward back in '14-'15.

14 Q. Do you know why no transfers were made after
15 October of 2017?

16 Did the budget environment change or the
17 construction -- the project planning slow down or -- I
18 mean, this is a pretty regular group of major transfers
19 starting in 2014, I think.

20 A. Nothing sticks out.

21 Q. That's okay. There are other people in the
22 meetings that we'll ask about.

23 MR. RUBOTTOM: Okay. Thank you, Carine.

24 BY MS. MITZ:

25 Q. Ms. Tant, I'd like to direct you to tab 1 of

1 that packet. I'd like you to take a look at the email
2 that's behind that tab. And when you've had an
3 opportunity to get familiar with it, let me know.

4 A. Okay. I recognize it.

5 Q. Can you kind of set the scene for this email?
6 As I understand it, just a few days before this email
7 was sent, Dr. Whittaker would have signed the E&G
8 allocation document that would have then gone to
9 Dr. Hitt, is that correct?

10 A. Yes.

11 Q. So what was he asking for? What was the
12 purpose of this email?

13 A. What this is, is Lynn had asked me to put
14 together a list of the allocations that had already been
15 made either in the accounting system or added to the E&G
16 commitments list over the course of the last year. I
17 believe Dr. Whittaker wanted to understand -- he was
18 getting funding requests from his units, and he wanted
19 to understand what funding they had already received in
20 order to inform his decision-making process.

21 And what you see in this email chain, I would
22 always copy Tracy on my communications with the provost
23 office. In this particular case, we didn't talk about
24 it before I sent it, but I copied her on it so she would
25 be aware of it. And you can see she's asking me, "What

1 are you doing here? Why are you providing this
2 information?" And my explanation to Tracy is at the
3 top.

4 Q. All right. And does this information that you
5 convey, does that demonstrate that Provost Whittaker was
6 being informed of allocations beyond just academic
7 matters?

8 A. Yes.

9 Q. Do you know who actually presented this
10 information to him? Would it have been Ms. Gonzalez?

11 A. It would have been Lynn. She was reporting to
12 him at the time.

13 Q. So did you tell us earlier, much earlier, that
14 Whittaker had started on or about August 1st of 2014?

15 A. I believe that is correct.

16 Q. Okay. So eleven days in he's sending emails
17 requesting information and being provided with
18 information regarding allocations that go beyond just
19 the academic budget?

20 A. That's correct.

21 Q. Why don't you flip to the next tab, tab 2, and
22 take a look at that email and let me know when you're
23 ready to talk about it.

24 A. Okay.

25 Q. Do you recall this email?

1 A. Yes.

2 Q. Can you explain what's going on here?

3 A. Do you want me to go to the very beginning?

4 Q. Sure.

5 A. Okay. So the first email is me sending Tracy
6 some documents in preparation for a budget chat meeting
7 to occur the next morning. The documents that were
8 attached to the email are here. It looks like maybe a
9 later version of one or two of the documents.

10 What they represent is the one that's titled
11 University of Central Florida AVVP Overhead University
12 Resources, what this schedule represents is it's an
13 update on the position of the central non-E&G reserve,
14 and this reserve was created by Tony Waldrop. There
15 were some decisions made about the sources of funding
16 that would come into the reserve and the decisions about
17 the use of this funding were made in budget chat
18 meetings.

19 So it was my job to track the sources coming in
20 and making sure that everything came in that was
21 expected to come in, and I would provide an update on
22 what we had collected in this department and how it was
23 used. And this schedule was used to update Tracy and
24 others at different points in time.

25 MR. RUBOTTOM: Guys, I'm sorry, but I'm looking

1 at the clock and I'm thinking that I'm going to have
2 to leave you to it, Carine, so that I can get back
3 across town.

4 Would that be okay, with you, Chuck?

5 MR. GREENE: Absolutely.

6 MR. RUBOTTOM: So I'm going to pack up and go.
7 Do you guys need -- I think we're probably, 20, 30
8 minutes away from finishing. Do you need another
9 break?

10 MR. GREENE: Yes.

11 MR. RUBOTTOM: Carine, I think I've already
12 covered my last section, so...

13 (Brief recess.)

14 BY MS. MITZ:

15 Q. Ms. Tant, going back to tab number 2, the
16 email, and specifically the attachments, are those
17 attachments indicative of the documents that Provost
18 Whittaker would have seen routinely in the budget chat
19 meeting?

20 A. Yes.

21 Q. Okay. Did you ever have occasion to present
22 those documents to him?

23 A. Tracy would do most of the presenting, but I
24 was in meetings where they were discussed, yes.

25 Q. In those meetings, did you witness him being

1 informed about the content of these attachments?

2 A. Yes.

3 Q. While you were employed at UCF, did you
4 maintain journals, diaries, notebooks of what was going
5 on?

6 A. No.

7 Q. Is there anything else that we have not yet
8 asked that you think is important for us to know in this
9 investigation?

10 A. May I have a moment to think about that?

11 Q. Sure.

12 MR. GREENE: You're looking at me. I know
13 there's a lot of things you'd like to tell them if
14 we had the time, correct?

15 THE WITNESS: Yes, yes.

16 MR. GREENE: We probably have three hours of
17 questions that we went through that you would want
18 to answer in order to explain your full position,
19 right?

20 THE WITNESS: Yes.

21 MR. GREENE: And you understand that
22 Mr. Rubottom has to leave to make it across town for
23 a deposition and we're not going to have that
24 opportunity.

25 THE WITNESS: Right.

1 MR. GREENE: But you do have a lot more you'd
2 like to say?

3 THE WITNESS: Yes.

4 BY MS. MITZ:

5 Q. Would you be willing to share that with us at
6 another time just over the phone?

7 A. Yes.

8 Q. All right. So the last question I have for you
9 is, well, a request, frankly. We're asking that you not
10 discuss this deposition, either the questions asked or
11 the answers that you've provided, with anybody else
12 until our investigation has concluded. Do you agree to
13 do that?

14 A. Yes.

15 MS. MITZ: Thank you.

16 All right, Mr. Greene.

17 MR. GREENE: Can we agree, Don, that because
18 you need to leave, I don't have the opportunity for
19 a full and fair cross-examination? So to the extent
20 somebody tries to use this in other litigation, if
21 that ensues, it's an open deposition with my
22 questions remaining unasked and unanswered?

23 MR. RUBOTTOM: I agree.

24

25

1 EXAMINATION

2 BY MR. GREENE:

3 Q. I just want to ask a couple things just because
4 the record is out there.

5 Did you understand, first of all, when you
6 were -- you were employed at UCF in April of 2010
7 through today?

8 A. Yes.

9 Q. Even though you're on administrative leave,
10 you're still a UCF employee?

11 A. Yes.

12 Q. And during the time you were employed at UCF,
13 were your performances evaluated at least annually?

14 A. Yes.

15 Q. And how were your performance evaluations?

16 A. They were consistently rated as outstanding
17 every year.

18 Q. Did you understand in your positions at UCF,
19 from associate controller on up to controller, that your
20 conduct was governed by various rules, laws and
21 regulations?

22 A. Yes.

23 Q. And did you always try to comply with the
24 rules, laws and regulations as you understood them?

25 A. Yes.

1 Q. Did you ever purposely violate any rule, law or
2 regulation that governed your conduct?

3 A. No.

4 Q. Do you know of anybody who was engaging in
5 conduct that violated a law, rule or regulation as you
6 understood it at the time?

7 A. No.

8 Q. Have you ever tried to conceal any misconduct
9 or violation of any law?

10 A. No.

11 Q. In your position with UCF, you oversaw the
12 disbursement of funds to various departments?

13 A. Yes.

14 Q. You made these disbursements as instructed by
15 leadership, isn't that right?

16 A. Yes.

17 Q. You didn't have the authority to make budget
18 decisions yourself, did you?

19 A. No.

20 Q. Did you have any authority to decide where
21 funds were allocated?

22 A. No.

23 Q. So that would have been made by others who were
24 senior to you and after it went through multiple levels
25 of review?

1 A. Yes.

2 Q. You talked about an audit -- Bill Merck made an
3 audit comment or a comment that the Trevor Colbourn Hall
4 funding decisions might get the scrutiny of auditors.
5 Do you recall that?

6 A. Yes.

7 Q. Were audit comments -- were they common during
8 the time you were at UCF?

9 A. Yes.

10 Q. And just to be clear, UCF is a public
11 institution. Every dollar it spends is subject to
12 audit, both internally and externally?

13 A. Yes.

14 Q. Was it common for UCF to get operational audit
15 dings in every year?

16 A. Yes.

17 Q. And UCF would sometimes defend those audits?

18 A. Yes.

19 Q. Fight against the comment of the auditor?

20 A. Yes.

21 Q. Sometimes it agreed with them?

22 A. Yes.

23 Q. But it would always fix the issue?

24 A. Correct.

25 Q. So the fact that someone expected an audit ding

1 didn't necessarily mean that -- or didn't mean at all
2 that they thought they were doing something wrong or
3 illegal, did it?

4 A. No.

5 Q. Now, the fact that there would be an audit ding
6 and further scrutiny by auditors, that wasn't hidden by
7 Bill Merck, was it?

8 A. No.

9 Q. President John Hitt knew that there was going
10 to be possibly an audit comment?

11 A. Yes.

12 Q. Provosts Waldrop, Chase and Whittaker knew
13 there was possibly going to be an audit?

14 A. Yes.

15 Q. Marcos Marchena knew there was possibly going
16 to be an audit?

17 A. I believe so, yes.

18 Q. Scott Cole knew there was possibly going to be
19 an audit? He sat in on the budget committees where that
20 was discussed?

21 A. Yes, I would think so.

22 Q. Isn't it true that Bill Merck made
23 presentations to staff and faculty members where he
24 discussed the Trevor Colbourn Hall project and the
25 funding for it?

1 A. Yes.

2 Q. And consistently in every one of his
3 presentations he discussed the funding issues and the
4 fact there might be an audit. Would that be true?

5 A. Yes.

6 Q. So in addition to the individuals I named,
7 everyone in the budget and finance department knew the
8 source of funding for Trevor Colbourn Hall, didn't they?

9 A. Yes.

10 Q. And the office of the president knew about the
11 source of funding for Trevor Colbourn Hall?

12 A. Yes.

13 Q. The provost office knew about the funding
14 decisions?

15 A. Yes.

16 Q. The office of academic affairs knew about the
17 funding decisions?

18 A. Yes.

19 Q. The general counsel knew about the funding
20 decisions?

21 A. I believe so, yes.

22 Q. Well, Scott Cole sat on the front row of the
23 budget meetings, didn't he?

24 A. Yes. I'm sorry, in the board meetings.

25 Q. And he sat also in the university budget

1 committee meetings, didn't he?

2 A. In later years.

3 Q. The internal audit department knew the source
4 of funding for Trevor Colbourn Hall, didn't they?

5 A. Yes.

6 Q. Did any of those departments or people ever
7 tell you that they thought that the fund funding of
8 Trevor Colbourn Hall was illegal in some way?

9 A. No.

10 Q. If you had thought it was illegal or wrong,
11 would you have participated in it?

12 A. No.

13 Q. Now, the provost had to approve all allocations
14 from the central reserve, didn't he?

15 A. Yes.

16 (Exhibit Number 7 was marked for
17 identification.)

18 BY MR. GREENE:

19 Q. And just real quickly, Exhibit 7 is an -- what
20 is Exhibit 7?

21 A. This is the '13-'14 allocation document.

22 Q. And is this -- this is a document allocating
23 funds from the E&G carryforward central reserve?

24 A. It's an allocation of the entire E&G budget
25 across the university.

1 Q. And was that prepared every year?

2 A. Yes.

3 Q. And in this year it was signed by whom?

4 A. This is signed by Tony Waldrop and John Hitt.

5 Q. Is Bill Merck's signature on that?

6 A. No.

7 Q. Did Bill Merck have the authority to approve
8 the allocation of funds from the E&G central reserve?

9 A. No.

10 (Exhibit Number 8 was marked for
11 identification.)

12 BY MR. GREENE:

13 Q. And Exhibit 8, is that the same sort of
14 document for the next year, 2014-15?

15 A. Yes.

16 Q. And who's that signed by?

17 A. Dale Whittaker and John Hitt.

18 MR. RUBOTTOM: I think that's already in our
19 exhibits.

20 BY MR. GREENE:

21 Q. You went over earlier the composite Exhibit
22 1 -- I believe it was Exhibit 1, the carryforward fund
23 balance report?

24 A. Yes.

25 Q. And this is a report given every year to the

1 Board of Governors that explains how funds were planned
2 to be spent?

3 A. Yes.

4 Q. And these reports are moment-in-time reports
5 based upon things at a particular moment --

6 A. Yes.

7 Q. -- with the understanding that the plans might
8 change?

9 A. Yes.

10 Q. Was it your job to prepare these reports during
11 the years at issue?

12 A. Yes.

13 Q. Did you prepare the reports for the Board of
14 Governors, these carryforward fund balance reports that
15 reported the funds with respect to Trevor Colbourn Hall?

16 A. Yes.

17 Q. Did you try to do so correctly?

18 A. Yes.

19 Q. Did you -- where the funds were reported as
20 deferred maintenance, are you the person who made the
21 decision to report them in that manner?

22 A. Yes.

23 Q. And why did you report the Trevor Colbourn Hall
24 funding as deferred maintenance?

25 A. It was my understanding that it was, that was

1 the appropriate category to use.

2 Q. And you went over earlier a footnote from a
3 Moody's conference you sat in?

4 A. Yes.

5 Q. And you believe at that moment in time when you
6 prepared these reports that Trevor Colbourn Hall was a
7 renovation?

8 A. I believe that that commitment related to the
9 renovation, yes.

10 Q. And did you believe that the appropriate place
11 to put funds for renovation was under deferred
12 maintenance?

13 A. Yes.

14 Q. And that's why you did it?

15 A. Yes.

16 Q. Did anybody instruct you to do that?

17 A. No.

18 Q. Were you trying to hide anything from anybody?

19 A. No.

20 Q. Trying to mislead the Board of Governors or
21 anyone else?

22 A. No.

23 Q. Now, Dale Whittaker knew both about the --

24 MR. RUBOTTOM: Excuse me. I am going to leave
25 now. Thank you very much. I'm sensitive that he's

1 got to get out. And we'd love to get back with you.

2 And if there's any more that she needs to provide --

3 MR. GREENE: Please do. I'll finish up real
4 quickly so the court reporter can get there. Thank
5 you. But I do want to go over a couple more things.

6 THE WITNESS: Okay.

7 BY MR. GREENE:

8 Q. Is it accurate that Dale Whittaker knew both
9 about the source of funding for Trevor Colbourn Hall and
10 the fact that it might receive an audit comment based
11 upon the things that Bill Merck told him?

12 A. Yes.

13 Q. And this was the subject of discussion at many
14 meetings at which Dale Whittaker was present, isn't that
15 true?

16 A. Yes.

17 Q. And isn't it also true that with respect to the
18 other approximately \$46 million of projects that were
19 identified by UCF after this investigation began as
20 possibly involving the misuse of E&G funds, that Dale
21 Whittaker also knew about the source of funding for
22 those projects?

23 A. Yes.

24 Q. In fact, isn't it true that most of those
25 projects occurred after he became provost and at a time

1 when he was intimately involved in budgeting activities?

2 A. Many of them, yes.

3 Q. Now, I want to take you back to this meeting
4 that you referred to that occurred between you, Kathy
5 Mitchell, Tracy Clark and Scott Cole. And as I
6 understand it, Tracy Clark started talking about the
7 fact that Dale Whittaker knew about these other projects
8 and the whole tone and tenor of the meeting changed.

9 A. Yes.

10 Q. It had been cordial and polite prior to Tracy
11 Clark saying Dale Whittaker knew? Yes?

12 A. Yes.

13 Q. And then it became hostile and aggressive and
14 adversarial, didn't it?

15 A. Yes.

16 Q. And Scott Cole started berating Tracy Clark to
17 the point that she was reduced to tears, isn't that
18 true?

19 A. Yes.

20 Q. And what he was berating her about and
21 essentially accusing her of lying about was Dale
22 Whittaker's knowledge about these other projects that
23 were going to be identified by UCF, isn't that true?

24 A. He was pressing her hard for what she knew.

25 Q. Questioning her credibility, wasn't he?

1 A. Yes.

2 Q. And you guys were -- based upon what he said,
3 were you inhibited, felt intimidated --

4 A. Yes.

5 Q. -- to speak honestly and openly about what Dale
6 Whittaker knew and did?

7 A. Yes.

8 Q. And do you think that was a message that was
9 disseminated university-wide during this investigation?

10 A. Yes.

11 Q. Now, you got an email after that meeting from
12 Kathy Mitchell dated September 11, 2018, is that right?

13 A. Yes.

14 Q. And I'll mark that as Exhibit 9.

15 (Exhibit Number 9 was marked for
16 identification.)

17 BY MR. GREENE:

18 Q. Is Exhibit 9 a copy of that email?

19 A. Yes.

20 Q. And I won't read it all, but you in that Kathy
21 Mitchell writes to you and Tracy: "I don't believe he
22 was trying to say you did anything wrong or that you
23 didn't do something that should have been done."

24 Is that what she wrote?

25 A. Yes.

1 Q. And then he wrote -- she wrote: "Bill's
2 decision was widely known among university
3 administration."

4 Did she write that?

5 A. Yes.

6 Q. And do you believe that there she's referring
7 to the decision to use E&G funds to fund Trevor Colbourn
8 Hall?

9 A. Yes.

10 Q. There's nothing else she could be referring to,
11 is there?

12 A. I don't believe so.

13 Q. And then she goes on to write -- explaining
14 what Scott Cole was trying to do, and she writes: "The
15 worst possible thing is for the attorney to present one
16 set of facts only to be contradicted by someone else."

17 Did she write that?

18 A. Yes.

19 Q. Did you feel, based upon that, further
20 intimidated not to say anything that contradicted what
21 Scott Cole had to say?

22 A. Yes.

23 Q. Did you listen to the -- or did you attend the
24 January 24th meeting of the Board of Trustees?

25 A. I listened to it.

1 Q. And did you hear Beverly Seay at that meeting
2 refer to the \$46 million of other projects?

3 A. Yes.

4 Q. And did you hear her say, "It's the same
5 people, same pattern, same time period, same problem"?

6 A. Yes.

7 Q. Do you think she was accurate and complete in
8 describing those other projects when she made those
9 statements?

10 A. No.

11 Q. Were the uses of E&G for those other projects
12 the same as Trevor Colbourn Hall?

13 A. No.

14 Q. Most of those were for furniture, equipment and
15 renovations?

16 A. Yes.

17 Q. Did any --

18 MS. MITZ: Mr. Greene?

19 MR. GREENE: Yes.

20 MS. MITZ: How much longer do you have? I'm
21 worried about our court reporter not making it to
22 UCF in time.

23 MR. GREENE: Two minutes.

24 MS. MITZ: Okay. Thank you.

25 BY MR. GREENE:

1 Q. Did anyone with respect to those other
2 \$46 million of projects ever raise any questions as to
3 whether those involved permissible uses of E&G?

4 A. No.

5 Q. Did you believe they all involved permissible
6 uses of E&G?

7 A. Yes.

8 Q. Did anyone ever say you might expect an audit
9 comment or anything else with respect to those other
10 projects?

11 A. No.

12 Q. Now, these budget chat meetings, they occurred
13 weekly?

14 A. They were scheduled to occur weekly.

15 Q. And the only reason they would not occur is if
16 Dale Whittaker was absent, isn't that true?

17 A. Yes.

18 Q. Bill Merck could be absent, but Dale Whittaker
19 could not?

20 A. That's right.

21 Q. And you were asked about whether Mr. Whittaker
22 appeared afraid of Bill Merck or intimidated by him
23 during those meetings. Do you recall that?

24 A. I don't recall.

25 Q. Do you recall being asked that?

1 A. I'm sorry, Chuck. Can you ask me that again?

2 Q. Earlier in your deposition you were asked, "Did
3 Mr. Whittaker feel afraid or intimidated to speak up
4 against Bill Merck during those meetings?" Do you
5 recall that?

6 A. Yes, yes.

7 Q. He wasn't afraid or intimidated by Bill Merck,
8 was he?

9 A. No.

10 Q. In fact, as between the two, who was the boss
11 of those meetings?

12 A. It seemed like Dale was.

13 Q. And was Dale the person that had to approve and
14 sign off on the allocations of central reserve funds
15 that were approved during those meetings?

16 A. Yes.

17 Q. Was Bill Merck's approval needed?

18 A. No.

19 Q. From the beginning when the Trevor Colbourn
20 Hall project began to be discussed, did Bill Merck make
21 it clear that the funding might be subject to scrutiny
22 by auditors?

23 A. Yes.

24 Q. Did he consistently tell everyone that over the
25 ensuing years prior to his resignation?

1 A. Yes.

2 Q. Did he ever hide that fact from anyone to your
3 knowledge?

4 A. No.

5 Q. Did he ever instruct you to conceal it or
6 misreport it or anything of that nature?

7 A. No.

8 Q. Did you intentionally, purposely, knowingly try
9 to do anything wrong with respect to what you did with
10 respect to Trevor Colbourn Hall?

11 A. No.

12 Q. Did you know of any wrongdoing that you needed
13 to report to anyone?

14 A. No.

15 Q. You said earlier -- and I'll finish up here
16 with this.

17 You said something along the lines that you
18 relied upon what Bill Merck said to assure you that it
19 was appropriate, the funding for Trevor Colbourn Hall
20 was appropriate. Do you recall that?

21 A. Yes.

22 Q. But you didn't rely on Bill Merck's decisions
23 alone, did you?

24 A. No.

25 Q. Did it give you further reassurance when these

1 funding decisions were discussed openly with faculty
2 members?

3 A. Yes.

4 Q. Did it give you further assurances when the
5 fact there might be an audit comment and the funding
6 source for Trevor Colbourn Hall was discussed with at
7 least 50 staff members?

8 A. Yes.

9 Q. Did it give you further assurances when Dale
10 Whittaker was told of those facts and he approved of
11 them?

12 A. Yes.

13 Q. And did it give you further assurance when
14 Marcos Marchena and other trustees were told about the
15 funding source for Trevor Colbourn Hall and the fact
16 that an audit comment might be received that no one
17 raised an objection?

18 A. Yes.

19 Q. And did it give you assurance that everything
20 was legal because general counsel never said a single
21 thing about it being wrong?

22 A. Yes.

23 MR. GREENE: I'll stop there, Carine, so you
24 guys can go. But again, for the record, I'd have a
25 lot more questions. And we will make ourselves

1 available to you as we discussed.

2 MS. MITZ: All right. Thank you so much.

3 Ms. Tant, we really appreciate you agreeing to
4 this deposition and providing all the information
5 that you did. We learned a lot. So thank you very
6 much. You did very well.

7 And, Mr. Court Reporter, safe travels to the
8 other location.

9 And, Mr. Greene, we will be in touch.

10 (Deposition concluded at 12:17 p.m.)

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

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

CERTIFICATE OF OATH

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Anthony Rolland, Notary Public, State of Florida,
do hereby certify that CHRISTINA TANT personally
appeared before me on February 14, 2019 and was duly
sworn and produced a Florida driver's license as
identification.

Signed this 17th day of February, 2019.

Anthony Rolland

Anthony Rolland

Notary Public, State of Florida
My Commission No.: GG 162479
Expires: December 17, 2021

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

CERTIFICATE OF REPORTER

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Anthony Rolland, Notary Public, State of Florida, certify that I was authorized to and did stenographically report the deposition of [!WITNESS]; that a review of the transcript was not requested; and that the foregoing transcript, pages 4 through 138, is a true and accurate record of my stenographic notes.

I further certify that I am not a relative, employee, or attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorneys or counsel connected with the action, nor am I financially interested in the action.

DATED this 17th day of February, 2019.

Anthony Rolland

Anthony Rolland

Exhibits	1	2	4	
021419_C.Tant_ Exhibit 01 3:12 85:19 86:4,5 87:19 126:21,22	1 80:7 85:19 86:4,5 87:19,21 113:25 126:22	2 83:19 86:12,13 115:21 117:15	4 86:23,24 113:11	21:13 26:25 115:6, 19 124:16
021419_C.Tant_ Exhibit 02 3:13 86:12,13	10 67:14 71:25 72:2 74:1,2,3,19 76:20 77:19,23 78:5,15,18, 19,24 79:6,8,18 80:21 81:21,22 82:6 84:3,19 85:13,15 113:12	2.7 84:2	40 26:24 42:4 94:20 95:5 97:4 98:23 100:2	academics 15:21
021419_C.Tant_ Exhibit 03 3:14 86:18,19	100 101:19	20 43:22 55:11 94:21 95:8 117:7	45 26:24	acceptable 5:25
021419_C.Tant_ Exhibit 04 3:15 86:23,24	11 131:12	2010 14:3 120:6	45.6 99:18	accompanies 86:21
021419_C.Tant_ Exhibit 05 3:16 93:23	115 101:19	2012 90:15 104:17	5	accomplish 103:8
021419_C.Tant_ Exhibit 07 3:18 125:16,19,20	12 83:21,24 84:2 88:16 92:15 102:2	2013 14:11 29:25 70:5 90:15 104:18	5 93:21,22,23,25	account 58:6,9 59:4, 7 71:19 92:17 101:2, 15,22,24 102:24 103:6 105:3 107:9 109:11 112:10
021419_C.Tant_ Exhibit 08 3:19 126:10,13	12:17 138:10	2013-14 71:16	50 42:5 97:5 137:7	accountant 14:25 88:1
021419_C.Tant_ Exhibit 09 3:20 131:14,15,18	13 70:16 76:17 81:15 102:3	2014 43:16 71:6,13, 22 72:2 73:25 77:18 113:19 115:14	6	accounting 7:17 14:7,18,21 15:6,14 17:13,16 18:11,16 19:3,6,9 23:18 25:17 31:11 58:13 63:9 64:2 88:4,11,13,21 89:13 91:12,16 101:6 103:11 108:12 114:15
\$	13-'14 125:21	2014-15 126:14	6 47:4	accounts 14:20 18:12 50:14 58:23 62:11 65:12 76:1,6 90:11 104:13,14 107:17
\$10 71:17 79:12 104:19	13.8 99:19	2015 71:11 75:24,25	60 99:23	accumulated 104:23
\$20 55:2	14 70:16 76:17 81:15 90:18 110:25	2016 14:14 110:25 111:1	600 101:18	accurate 10:1 15:6 18:12 33:15 62:3 64:16 113:7 129:8 133:7
\$25 71:14	14-'15 113:13	2017 55:1,16 113:1, 15	7	accusing 130:21
\$4 91:22	15 70:16 73:6 78:12, 25 79:2,8,17 80:1,10 81:15,20 82:8 90:18, 19	2018 9:5 131:12	7 74:2 125:16,19,20	acronym 30:11
\$40 99:21	15,000 106:16 107:2, 12	20th 106:4	8	action 27:24
\$46 129:18 133:2 134:2	15-'16 80:2 86:3	23 74:19	8 74:2 126:10,13	active 27:18
\$52 97:11	16 80:7 81:15 90:18	24th 132:24	85 100:8	activities 130:1
0	17 79:24	25 98:19,23	9	activity 105:5
08 66:14 67:13	17-'18 80:3	26 111:1	9 131:14,15,18	actual 19:10 44:17 64:12 100:7
	18 71:24 72:3,4,5 75:24 76:11,15,20 79:8,12 81:22 84:19 85:11	262,000 110:25	A	add 16:10 23:9 32:7 78:11,17
	19 71:22 72:1	27th 100:22	aback 46:21	added 32:3 114:15
	1998 15:3	28 72:2 76:18	ability 58:15	addition 13:8 44:17 124:6
	1st 115:14	3	aboard 30:25	
		3 86:18,19	abruptly 10:20	
		30 117:7	absent 134:16,18	
		300 106:6	Absolutely 15:19 117:5	
		300,000 110:25	academic 17:12	
		30th 90:24		
		31st 55:1,13 95:12		
		32 99:22		

<p>additional 8:11 9:16 11:5,10 14:13 22:23, 24 23:5 24:19 78:15 97:4 111:6</p> <p>address 52:15</p> <p>addressed 48:4</p> <p>adhere 18:22</p> <p>administration 36:10 132:3</p> <p>administrative 26:21 120:9</p> <p>administrators 17:1</p> <p>admire 107:2</p> <p>adversarial 130:14</p> <p>affairs 17:12 26:25 124:16</p> <p>affirm 4:5</p> <p>affirmatively 37:19</p> <p>afraid 22:14 134:22 135:3,7</p> <p>agenda 23:21 94:1</p> <p>agendas 50:21</p> <p>aggressive 130:13</p> <p>agree 89:2 119:12, 17,23</p> <p>agreed 122:21</p> <p>agreeing 138:3</p> <p>ahead 7:16 9:8 11:13 28:2 65:22 95:24</p> <p>aid 95:7 98:20 106:5</p> <p>air 40:18</p> <p>allocate 52:18 54:7 98:6</p> <p>allocated 16:9,24 61:22 63:10 101:5, 23 105:5 113:12 121:21</p> <p>allocates 16:6</p> <p>allocating 125:22</p> <p>allocation 16:4,5,15</p>	<p>17:24 20:18,19,23 31:25 32:6 70:9,18 72:12,15,16,19 78:2, 6,7 79:3,6,13,21,25 80:1,5 81:24 83:2 101:6 102:1 105:7 108:8,12 110:19 114:8 125:21,24 126:8</p> <p>allocations 76:4 110:10 114:14 115:6,18 125:13 135:14</p> <p>allowed 39:23 56:13 59:7 61:7,15 91:18 107:25</p> <p>amount 16:8 74:20 81:8,11 82:3 90:23 95:5 96:8 97:13 99:24 100:18 108:14,15 113:10</p> <p>and/or 12:14</p> <p>annual 15:17 56:11, 16</p> <p>annually 120:13</p> <p>answers 5:17,21 8:6 77:8 83:18 119:11</p> <p>anticipate 8:7</p> <p>anymore 95:12</p> <p>appeared 70:17,18, 19 134:22</p> <p>applies 33:7</p> <p>apply 57:14</p> <p>appointed 20:7</p> <p>approached 69:8</p> <p>appropriated 25:9</p> <p>appropriation 91:21</p> <p>approval 13:3 16:20,23 23:8,11 32:5 53:8 54:16 56:10,19 80:16 135:17</p> <p>approve 61:9 80:15 94:5 125:13 126:7 135:13</p>	<p>approved 32:4 43:17,23 52:23 56:9 57:2 71:6,15 77:23 78:14 96:3 98:23 111:14,24 135:15 137:10</p> <p>approving 56:11 110:9</p> <p>approximately 55:1 129:18</p> <p>approximating 6:4</p> <p>April 14:3 43:16 71:5 73:25 74:10,16, 17 120:6</p> <p>area 15:15 22:19 23:17 62:20 63:16, 24 64:3 75:19</p> <p>areas 14:7,8,18 26:20 63:20</p> <p>arm 18:16,17</p> <p>asks 94:4</p> <p>aspirationally 88:19</p> <p>assessed 36:3,9</p> <p>assessment 36:14</p> <p>asset 102:6</p> <p>assimilating 53:3</p> <p>associate 14:6,12 120:19</p> <p>association 61:14, 18</p> <p>assume 22:9 38:20 49:25 51:25 52:5</p> <p>assuming 7:25 34:1 105:25</p> <p>assurance 137:13, 19</p> <p>assurances 137:4,9</p> <p>assure 136:18</p> <p>athletic 61:17 66:15 67:9</p> <p>athletics 61:14,18, 21 66:2 67:1,12</p>	<p>attached 116:8</p> <p>attachments 117:16,17 118:1</p> <p>attempt 44:8</p> <p>attend 20:14 21:22 31:13 43:13,16,22 69:16 96:20 132:23</p> <p>attended 19:23 28:14 31:14 44:18 75:7 96:24</p> <p>attendee 27:8</p> <p>attending 20:1 31:3, 4,6,9</p> <p>attorney 6:18 132:15</p> <p>attorneys 7:2,12 8:24 37:24</p> <p>attracted 18:14</p> <p>audible 5:19,22</p> <p>audio 42:22,25 48:1</p> <p>audit 25:21,22 27:8, 10,13 28:4,7 29:20 37:12 40:9 43:1,7 44:14 45:3,10 46:6 47:17 49:18 67:13 68:15,18,22,23,25 69:8,9 99:9 122:2,3, 7,12,14,25 123:5,10, 13,16,19 124:4 125:3 129:10 134:8 137:5,16</p> <p>audited 81:9</p> <p>auditor 25:16 26:4,5 100:9,20 122:19</p> <p>auditors 26:9 39:20 40:24 105:22 106:19 122:4 123:6 135:22</p> <p>audits 122:17</p> <p>August 20:20 69:24 71:12 72:16 79:2,7, 11,17,24 80:1 81:16, 20 82:8 97:15 99:8 115:14</p> <p>authority 16:23 121:17,20 126:7</p> <p>auxiliaries 65:9,11</p>	<p>auxiliary 35:1,6,9, 11,12,14,21,25 36:4, 6,8,9,12 60:15,22 61:3,6 63:18 64:17, 22,24 65:2,12,13 106:9 107:14,16,21, 22</p> <p>AVVP 116:11</p> <p>award 14:8</p> <p>aware 13:12 24:19 59:6,15 60:19,24 66:22 67:4,12,14,21, 23 68:23 76:3,5 83:7 104:9 109:3,4 114:25</p> <hr/> <p style="text-align: center;">B</p> <hr/> <p>back 12:3 17:20 21:9 23:2 27:23 30:22 36:21 52:10 56:5 58:25 62:11 63:22 64:14 65:13,14,25 67:12 68:11 72:11 73:22 79:10 81:10 87:19 90:15 91:14 97:5 98:25 100:5 103:6 113:13 117:2, 15 129:1 130:3</p> <p>backs 83:10</p> <p>bad 40:18,19</p> <p>badly 40:19</p> <p>balance 32:16,17 69:23 70:22 72:13, 17 73:5,9 76:22 78:3 79:4 81:1,18,21 82:1,5 83:3 90:24,25 94:3 97:15,22 107:9 126:23 127:14</p> <p>balances 63:2,19 91:1 106:17 107:6</p> <p>band 34:6 110:16,24 111:18,19</p> <p>bank 103:6,10</p> <p>based 16:11 28:12 46:9,17 48:4,5 74:20 90:16 108:13 113:2 127:5 129:10 131:2 132:19</p>
--	--	---	--	--

<p>basically 16:8 22:20 23:3 26:19 27:4 38:7 53:3 58:19 71:9 91:15 94:1 97:23 99:21</p> <p>basis 70:10 94:24</p> <p>began 17:17 31:4 47:22 129:19 135:20</p> <p>begin 107:1</p> <p>beginning 39:18 41:9 65:25 73:6 74:6 116:3 135:19</p> <p>belief 47:18</p> <p>believed 11:24 40:2 41:3 45:12 48:8</p> <p>believing 12:20</p> <p>berating 130:16,20</p> <p>Beverly 133:1</p> <p>big 29:20 55:8,18 106:16 107:5</p> <p>bigger 77:9</p> <p>Bill 21:24 23:9 30:15 39:9 40:3 42:3 47:15 52:14 74:8 75:11 78:9 102:17 103:19 104:2 122:2 123:7, 22 126:5,7 129:11 134:18,22 135:4,7, 17,20 136:18,22</p> <p>Bill's 41:3 132:1</p> <p>billing 14:8</p> <p>bit 4:24 12:11 23:6 36:8 42:8 69:3,6 108:25 109:14</p> <p>board 16:13 24:9 41:21 42:6,14,20,23 43:22 44:18 45:2,9, 15 46:7 47:7,9,10 49:11 55:9 56:24 57:2,5,16 71:6,14 72:18 79:5 81:2 83:5 93:16 94:2,17 96:2,4 99:14 100:19 106:3 124:24 127:1,13 128:20 132:24</p> <p>boards 94:5</p>	<p>body 19:4</p> <p>BOG 25:8 30:10 69:14,24 70:19 72:6 76:19 77:7 86:2 87:17 94:4,10 95:11, 15,18 96:1 97:10,18 99:14 109:18</p> <p>bonuses 60:8</p> <p>booked 100:17</p> <p>books 102:2 108:5</p> <p>borrow 108:3</p> <p>borrowing 63:19</p> <p>boss 135:10</p> <p>bound 88:17,24</p> <p>brain 68:20</p> <p>break 49:5 117:9</p> <p>breakdown 106:3</p> <p>breathing 72:22</p> <p>Bricks 40:18</p> <p>bridge 19:2</p> <p>bring 27:23 31:13</p> <p>broad 26:6</p> <p>broadband 35:3,13 36:1 59:24,25</p> <p>broader 77:12</p> <p>brokerage 101:2</p> <p>brought 5:2 75:12</p> <p>Bryan 5:8 7:3,12 8:1,12,19,23 10:4 37:25</p> <p>budget 14:9 15:13, 18,21,22,25 16:6 17:5,13,18 18:8,15, 25 19:5,8,11,14,23 20:16 21:12,13,14, 15 22:3 23:17,20 24:11 26:16,17,19 27:5,7 30:3,5,8,10, 13 31:19 33:23 34:15,18,19,22 36:22 37:17 38:6,10, 15 41:22 42:2,14 50:9,10,13,17 51:9, 12 52:24 53:2,7,19,</p>	<p>21 54:1,3,14,19 57:1 58:12,13 59:2,7,12, 16 64:14 68:20,21 71:21 72:1 74:8 75:1,6 86:3 109:24 110:10,11,18 111:19 112:2,17,25 113:7, 16 115:19 116:6,17 117:18 121:17 123:19 124:7,23,25 125:24 134:12</p> <p>budget-only 58:19</p> <p>budgeting 15:9,12 17:23,25 19:3,6 25:4 130:1</p> <p>budgets 69:1</p> <p>build 41:16 63:17</p> <p>build-out 29:3</p> <p>building 28:21 34:7, 20 36:23 38:23 39:1, 19 40:13 41:2,16 43:17,23 59:3,13,19 71:7,14 72:4 75:5 80:23 110:16,25 111:18,19 112:3</p> <p>buildings 34:6,11,19 38:23</p> <p>bulk 20:8</p> <p>bunch 108:20</p> <p>Burby 80:22</p> <hr/> <p style="text-align: center;">C</p> <hr/> <p>calculated 64:9 85:11</p> <p>call 23:16 51:17 62:8 85:5,9 86:4,8,12,18 107:17</p> <p>called 4:13 9:12,14 19:23 26:16 28:6 30:8 47:12 61:8 84:11 97:24</p> <p>calls 7:14 51:18 85:5</p> <p>campus 29:7 51:6 65:7 73:8,11 90:20 96:21,22 100:4</p> <p>canceled 20:13</p>	<p>capacity 35:3</p> <p>capital 5:5 15:11,12, 13 21:16 33:23 38:7, 12 51:5,6 52:16,17, 19 53:3,13 54:7 55:20 57:7,8,9,15, 18,19 87:11</p> <p>carefully 70:6 105:15</p> <p>Carine 17:20 28:2 45:24 48:18 55:21 56:3 60:11 65:20,22 68:9 109:16 110:22 112:21 113:23 117:2,11 137:23</p> <p>carry 83:16</p> <p>carryforward 31:20,22 33:2,3,4,6, 17 58:4,8,10,23 60:20,25 61:6 66:9, 23 68:24 90:11,24 91:1 92:25 93:5 96:8,18 97:3 98:7,20 101:17,20,22,24 113:13 125:23 126:22 127:14</p> <p>case 4:6 22:21 63:23 114:23</p> <p>cash 58:14,15,20 61:16 63:18,19,20 64:3 67:17 100:7,11 101:2,7 102:4 103:5, 6,9 104:13,14 108:3, 7,9 109:6</p> <p>categorize 91:9</p> <p>categorized 89:17 94:25 95:1</p> <p>category 70:23 128:1</p> <p>Cave 5:8 7:3,12 8:1, 13,19,23 10:4 37:25</p> <p>ceased 21:22</p> <p>central 14:9 15:24 32:11,12 54:20 58:4, 8,10,19 60:20,25 66:9,23 68:24 73:12 90:12,24 97:7 100:3 101:8,10,11,16,22,23 102:2 103:10</p>	<p>116:11,13 125:14,23 126:8 135:14</p> <p>centrally 36:15</p> <p>certainty 41:3</p> <p>certified 14:25</p> <p>CFO 19:25 21:10,18 22:3 52:13 54:19</p> <p>chain 114:21</p> <p>Chair 24:3 49:15</p> <p>chaired 52:11</p> <p>challenge 22:15</p> <p>challenged 39:21,22 40:2</p> <p>change 74:20 113:16 127:8</p> <p>changed 10:19 11:2 17:9 74:18 130:8</p> <p>characterized 98:4</p> <p>charge 110:9</p> <p>charged 61:12</p> <p>charges 65:4</p> <p>charity 60:7</p> <p>Chase 31:4 74:9 123:12</p> <p>chat 19:24 20:16 21:12 30:3,5 33:23 37:17 38:6,10,16 41:22 42:2,14 54:3, 20 74:8 75:2,6 110:18 111:20 112:2,17 116:6,17 117:18 134:12</p> <p>chats 30:13 50:10 112:25</p> <p>chief 17:5</p> <p>chiller 29:11</p> <p>chosen 107:15</p> <p>CHP 63:15,17,23,25</p> <p>Christina 4:12 6:16</p> <p>Christy 75:8 78:17 86:8 112:9</p> <p>Chuck 44:7 117:4</p>
--	--	---	---	--

135:1	collected 36:14 116:22	committees 51:8 53:1 123:19	confused 74:11,23 89:15	controller 14:6,12, 14,16 15:5,8 17:23 18:9,24 19:13 120:19
claims 108:19	collections 14:9	common 122:7,14	confusing 90:8	Controller's 18:10
clarification 37:21 46:3 48:3	college 26:20	communications 112:12 114:22	considered 29:23 35:8 71:2 74:12,21 90:3 92:22 93:2,8	controllers 18:23
clarify 38:3 44:3,7 48:11 54:24 66:13 75:13 82:11 85:15	column 79:12 83:15	compilation 73:4	consisted 19:24	conversation 13:20 22:25 26:11 37:13 51:19 104:6 105:14
clarifying 64:7	columns 83:25	compile 90:19 97:14	consistent 63:5	conversations 26:9 39:16 40:15 48:24 52:3
Clark 9:11 10:7,9,16 12:13 13:1 14:23 37:6 50:24 130:5,6, 11,16	combine 17:14	compiled 73:20 96:12,13 99:2	consistently 42:7 120:16 124:2 135:24	converted 100:24
classified 80:24	combined 19:14 91:2	compiling 70:13 111:10	consists 84:2	convey 115:5
clean 81:3	comfortable 37:2	complete 10:1 97:2 133:7	consolidate 90:11	copied 114:24
clear 18:6 38:5 75:21,22 122:10 135:21	comment 39:21 40:9 42:10 43:1,7,19 44:14 45:4,10 46:7 47:17 48:6 49:18 122:3,19 123:10 129:10 134:9 137:5, 16	completely 5:17 19:7	construction 28:21 34:3 39:1,11 49:22 50:14 58:5,8,17 59:8,18 71:19 74:4 75:5,17 76:1 80:23 89:22 90:2,7 93:2 95:10 100:5 111:9, 11 113:17	copies 37:23
Clemson 69:4	comments 42:18 122:7	comply 120:23	consumption 64:12	copy 114:22 131:18
clock 117:1	commingled 105:23	composite 85:22 93:20 126:21	contemporaneous 77:24	cordial 130:10
close 4:19 110:7	commit 6:1 71:18 98:19	composition 69:23 70:11,22 72:13,18 73:5,9 76:22 77:25 78:4 79:5 81:2,18,21 82:1,5 83:2 86:2 87:18 90:10 93:15 94:3 97:15	content 118:1	correct 8:1,2 11:12 29:18 35:7 38:18 41:17 64:20,21 67:10 70:15 87:22 114:9 115:15,20 118:14 122:24
closely 9:5 17:6,11 19:19,21 21:18 23:13,16,23 25:20	commitment 20:17, 21 23:9 31:25 71:13 73:23 74:1,18 75:16 76:19 77:18,22 79:8, 10,12,20,21,25 81:23 84:20 85:12 91:7 128:8	conceal 41:7 121:8 136:5	context 91:9	correctly 24:3 127:17
closer 23:19	commitments 23:10 32:2,3,8,17,20 70:20,21 72:10,14, 21 73:12,18 74:15 78:12,18,25 84:14 90:13 97:12 114:16	concern 42:17	continue 30:24	cost 74:5 75:2,8
co-chaired 52:13	committed 72:3,4 83:20 88:16 97:22	concerns 77:6	continued 20:5,6 31:6 75:1	costs 74:4,6
cognizant 5:20	committee 23:20,25 41:22 42:23 43:14, 17 44:19 45:8 46:8 49:12 50:17,20,23 51:2,3,9,12,13 52:24 53:2,7,19,22 54:2, 14,18 56:16,17 57:1 103:22,23 113:7 125:1	conclude 72:3	continuing 8:9 75:2, 22	counsel 94:19 124:19 137:20
Colbourn 13:8 29:24 34:1,3 41:9,25 43:6,8 44:15 45:4,14 49:21,22 62:1 70:17, 21 71:20,21,24 75:14 76:2,18 77:19 81:8 83:21 84:16 85:8 90:6 105:2,7 112:8 122:3 123:24 124:8,11 125:4,8 127:15,23 128:6 129:9 132:7 133:12 135:19 136:10,19 137:6,15	committee's 51:20	concluded 38:11 119:12 138:10	contract 14:8 88:25 92:15	counsel's 8:25 94:16
Cole 7:10 9:1,9 12:13,20 13:11,18 123:18 124:22 130:5,16 132:14,21		conclusion 17:14 81:1	contracted 92:3	couple 14:7 23:22 31:15 32:18 91:5 102:9,17 109:20 120:3 129:5
collaboration 51:4, 5		conclusions 72:10	contractual 91:8,24 92:1,18 93:8,10	court 4:3,10 5:2,15, 18 129:4 133:21 138:7
		conduct 120:20 121:2,5	contractually 92:9	coverage 22:25 23:4
		conducted 5:7	contradicted 132:16,20	covered 117:12
		conference 128:3	contribute 27:20 35:12	covers 92:15
		confident 44:25 45:6	contributions 27:20 35:11	created 64:15 85:12 92:14 116:14
		confuse 35:24 90:4 91:15	control 36:7	

<p>credibility 130:25</p> <p>credit 87:9</p> <p>Creole 34:16,17 53:25 113:7,12</p> <p>cried 10:10</p> <p>critical 22:1</p> <p>cross-examination 119:19</p> <p>crossed 80:10</p> <p>current 72:15 79:16, 19</p> <p>curtail 47:25</p> <hr/> <p style="text-align: center;">D</p> <hr/> <p>Dale 11:17,23 12:13 13:11 17:3,18 20:6 30:24 31:5,7,12 42:10 50:24 52:14 67:5 78:13 98:5 126:17 128:23 129:8,14,20 130:7, 11,21 131:5 134:16, 18 135:12,13 137:9</p> <p>Dale's 10:18,22 11:16</p> <p>damaged 49:13</p> <p>data 8:9</p> <p>date 45:17,19,21 47:4,6 82:21 87:20 100:16 110:23 113:2</p> <p>dated 131:12</p> <p>dates 113:4</p> <p>day 47:14,18 69:14 85:4</p> <p>days 114:6 115:16</p> <p>deadline 56:14</p> <p>deadlines 56:13</p> <p>debrief 30:23</p> <p>December 93:16 94:1</p> <p>decide 26:1 121:20</p> <p>decided 41:16 54:15,18 98:19</p>	<p>decision 36:12 39:17 49:20 54:6,9 55:4,5 66:3,5 67:4,5 71:11 74:23 77:14 78:7,8 96:15 100:2 127:21 132:2,7</p> <p>decision-making 114:20</p> <p>decisions 16:11 18:4 20:21 21:8 22:5,6 30:21 32:23 36:16 50:9 54:4,21 56:18 61:9,16 72:23 84:15 96:5 98:6,17 100:6 116:15,16 121:18 122:4 124:14,17,20 136:22 137:1</p> <p>decreases 16:11</p> <p>deeper 12:11 42:8</p> <p>defend 122:17</p> <p>deferred 70:25 71:2 72:5 76:21 80:22 83:19 84:2 92:2,7,10 94:21 95:8 127:20, 24 128:11</p> <p>definition 88:1</p> <p>definitively 39:25 112:14</p> <p>delineating 105:15</p> <p>demonstrate 115:5</p> <p>department 15:4 25:21,22 28:9 58:3, 5,11,12,14,16,20,21, 22 61:11 64:9,18,22 89:16 101:4,7 103:11 107:8,18 108:7,10,22 116:22 124:7 125:3</p> <p>department's 106:23</p> <p>departments 60:20 61:2 63:10 64:24 66:10,24 90:12 91:1 95:3 107:13,15,20, 24,25 108:4,13,24 121:12 125:6</p> <p>depended 28:12</p> <p>depending 66:4</p>	<p>deposition 4:22 6:17,21 118:23 119:10,21 135:2 138:4,10</p> <p>describe 22:18 85:7 108:25 110:14</p> <p>describing 63:7 110:9 133:8</p> <p>detail 13:13 32:1 90:5 96:13 107:12 108:22</p> <p>detailed 5:11</p> <p>details 10:22 59:20 75:4 81:5</p> <p>developed 53:18 54:14</p> <p>development 53:18 69:4</p> <p>Diane 31:4 74:9</p> <p>diaries 118:4</p> <p>Diehl 31:8</p> <p>differently 100:1</p> <p>difficult 37:10 108:18,20,23</p> <p>dig 12:11 42:8</p> <p>ding 122:25 123:5</p> <p>dings 122:15</p> <p>direct 19:25 69:16 113:25</p> <p>directed 110:15 111:25</p> <p>directing 18:11 50:13</p> <p>direction 23:9 32:10</p> <p>directly 17:2,18 37:1,4 59:5 99:14</p> <p>director 26:16</p> <p>directors 18:25 19:5 26:18</p> <p>disbursement 121:12</p> <p>disbursements 14:20 121:14</p>	<p>discount 12:21</p> <p>discuss 9:16 26:3 31:22 33:2,23 54:19 96:18 119:10</p> <p>discussed 6:17 9:3 10:15 11:8 13:15 21:1,7 26:12 30:1 31:17 32:1 34:3,7,11 37:16,18 38:9 39:4 41:15 42:21,24 43:5, 6 45:10,14 46:19 47:19 52:17 53:15 54:8 55:11 67:13 71:12 74:8 75:4 99:9 102:15 103:14 110:18 112:6,16,25 113:6 117:24 123:20,24 124:3 135:20 137:1,6 138:1</p> <p>discussing 10:17 11:6 13:2 53:4</p> <p>discussion 9:22 27:10 31:21 37:19 41:8 52:25 59:10 66:1 74:4 75:2 102:8,18 105:15,18 129:13</p> <p>discussions 13:19 21:13 27:19 37:12 38:16,17,20 51:16 53:10 61:13,20 75:7 111:18</p> <p>disguise 50:1</p> <p>disposition 32:11,14</p> <p>disseminated 131:9</p> <p>dissuaded 47:1</p> <p>distinguishing 75:16</p> <p>distribution 113:12</p> <p>divided 76:1</p> <p>dividing 76:14</p> <p>division 16:9 22:19, 24 28:5 42:4</p> <p>divisions 16:7</p> <p>document 16:4,5, 16,18,19 17:24,25 18:6 20:17,18,19,20, 23 32:6 57:10,24 70:9 71:22 72:12,15, 19,22 76:25 77:3,5, 6,8 78:3,6,7 79:3,7, 13,22,25 80:2,5 81:24 82:15 83:11 84:10,24 93:25 94:16 114:8 125:21, 22 126:14</p> <p>documentation 68:21 81:5</p> <p>documented 85:9</p> <p>documents 5:9 6:24 7:20,22 8:11 57:12, 14 70:19 72:16 76:19 80:18 110:19 116:6,7,9 117:17,22</p> <p>dollar 113:10 122:11</p> <p>dollars 112:10</p> <p>Don 68:12 69:19 119:17</p> <p>Don's 111:23</p> <p>donor 53:5</p> <p>Dooley 96:11 98:3, 23</p> <p>downtown 55:3,7, 12 112:4,22,24</p> <p>draft 50:21,22</p> <p>draw 80:25</p> <p>drive 73:20</p> <p>driver 72:14</p> <p>DSO 60:22 61:3,6, 15,16 66:1,2 67:1,17</p> <p>duly 4:13</p> <p>duties 14:16 68:16</p> <hr/> <p style="text-align: center;">E</p> <hr/> <p>E&g 9:17 11:10 12:14 16:6,15,23 20:17,20 21:2 23:10 26:3 28:20,23,25 29:17,22 31:22,24, 25 32:7,11 33:3,7 34:10,22,23 36:24 37:8,15 38:6,10,17,</p>
--	--	---	--

<p>25 39:5,11 49:21 50:1,9,13 52:2 53:10,14 54:7 55:2, 6,19 58:3,4,23 61:6, 10 62:11,16,17,18,21 63:5 64:18,20 65:12, 13 66:15 68:14,17, 19,24 71:17 72:10, 13,21 73:18,23 74:15 78:11,18,20 79:10 84:14 90:1,2 92:24 93:1 97:5 99:3,6 100:5,7,11 101:2,4 105:15 106:4 109:12 110:16 111:12 114:7,15 125:23,24 126:8 129:20 132:7 133:11 134:3,6</p> <p>earlier 59:1 113:1 115:13 126:21 128:2 135:2 136:15</p> <p>early 9:2 40:11,12 54:13 75:25 99:4 100:19</p> <p>ease 77:2</p> <p>easily 109:6</p> <p>ed 25:16</p> <p>educated 24:12</p> <p>effect 43:2 67:4</p> <p>effectively 80:8</p> <p>efficiency 64:12</p> <p>effort 96:7</p> <p>elaborate 57:11</p> <p>electricity 64:13</p> <p>eleven 55:10 115:16</p> <p>elicits 8:16</p> <p>else's 7:6</p> <p>email 10:6,8 32:5 78:9,12,17,24 80:16 82:15 87:3 98:21 112:7 114:1,5,6,12, 21 115:22,25 116:5, 8 117:16 131:11,18</p> <p>emails 6:24 7:14 8:11 112:8,13,16 115:16</p>	<p>emergency 40:20</p> <p>employed 49:9 118:3 120:6,12</p> <p>employee 120:10</p> <p>employment 25:11 28:19 52:8</p> <p>encumber 93:6</p> <p>encumbered 91:25</p> <p>encumbrance 88:14,15,23 89:5 91:9 92:4,8 93:12</p> <p>encumbrances 89:12 91:11 94:22, 25</p> <p>end 8:17 12:3 16:9 36:11 62:9 80:13 97:16 103:3</p> <p>ended 80:8</p> <p>ends 109:11</p> <p>energy 63:23 64:1,8, 23 65:2</p> <p>engaging 121:4</p> <p>enhancement 64:11</p> <p>ensues 119:21</p> <p>ensuing 135:25</p> <p>entered 89:5</p> <p>entire 15:21,22 65:6 75:14 77:2 87:16 90:25 100:8 125:24</p> <p>entries 50:13 100:17 106:16 111:8</p> <p>entry 113:2</p> <p>environment 113:16</p> <p>equipment 29:1 133:14</p> <p>equities 109:5,12</p> <p>equity 101:11 109:10</p> <p>equivalents 109:6</p> <p>essentially 130:21</p> <p>estimate 104:17</p>	<p>estimating 6:4</p> <p>evaluate 75:3,23 107:22,23</p> <p>evaluated 56:15 120:13</p> <p>evaluation 40:4</p> <p>evaluations 120:15</p> <p>events 45:1</p> <p>eventually 62:1 70:3 73:3</p> <p>evidence 46:14 48:13</p> <p>evolved 70:14</p> <p>exact 42:1 100:16 104:5</p> <p>exaggerate 46:24</p> <p>EXAMINATION 4:15 44:10 120:1</p> <p>examining 70:6</p> <p>Excel 83:11 84:11, 21,22,23 86:22</p> <p>exchanged 7:14</p> <p>exclude 28:22</p> <p>Excuse 128:24</p> <p>execute 22:6 23:18</p> <p>exhibit 82:13 85:19, 23 86:1,4,5,12,13,18, 19,23,24 87:4,19 93:19,20,23 125:16, 19,20 126:10,13,21, 22 131:14,15,18</p> <p>exhibits 126:19</p> <p>existing 40:13</p> <p>expect 4:25 134:8</p> <p>expected 116:21 122:25</p> <p>expecting 96:23</p> <p>expend 58:20</p> <p>expended 28:20 92:22 93:3</p> <p>expenditure 40:5 88:2,22 89:17 91:10</p>	<p>expenditures 60:19, 24 61:1 66:9,23 87:20 89:16 92:7 94:22,25 95:1 102:10 104:23</p> <p>expense 88:3,12 89:20,23</p> <p>expenses 19:10 61:12</p> <p>experience 25:16</p> <p>explain 4:24 10:14 15:22 18:2 26:13 35:22 39:14 40:14, 25 46:11 72:7 73:15 89:3 103:1,19 107:11 116:2 118:18</p> <p>explained 18:14 103:22</p> <p>explaining 104:2 132:13</p> <p>explains 127:1</p> <p>explanation 80:17 81:23 115:2</p> <p>exposed 96:8</p> <p>extent 102:1 119:19</p> <p>externally 122:12</p> <hr/> <p style="text-align: center;">F</p> <hr/> <p>face-to-face 7:13</p> <p>facilitate 23:21</p> <p>facilitation 57:18</p> <p>facilities 15:15 23:14,19 43:13 44:18 45:8 50:17 51:9,12 53:2 55:19 64:9 71:19 76:13 78:20 92:21,24 103:22</p> <p>facilities-related 28:20</p> <p>fact 27:22 38:9 47:1 50:1 122:25 123:5 124:4 129:10,24 130:7 135:10 136:2 137:5,15</p>	<p>facts 132:16 137:10</p> <p>faculty 123:23 137:1</p> <p>fair 22:9 49:23 53:9 57:6 99:23,24 119:19</p> <p>falling 40:18</p> <p>familiar 36:13 52:8 57:8 84:22 93:15 109:1 111:12 114:3</p> <p>fast 5:19</p> <p>fast-forward 69:11</p> <p>fault 13:6</p> <p>FBC 52:11,15,20,23 53:6 57:18</p> <p>fed 72:12 73:8</p> <p>federal 105:19,22, 23,25 106:2,4,10,23</p> <p>feel 19:21 38:24 132:19 135:3</p> <p>feeling 12:8 37:17 74:11</p> <p>fees 103:9</p> <p>feet 75:5</p> <p>fell 15:14</p> <p>fellows 31:13</p> <p>felt 11:20,22 22:24 30:19 41:6 131:3</p> <p>FFC 74:18</p> <p>fields 108:24</p> <p>Fight 122:19</p> <p>figure 58:6 106:7</p> <p>file 81:3,17 82:25 84:11 86:9,10,16,22 110:22</p> <p>filed 76:19</p> <p>files 73:16</p> <p>fill 8:20</p> <p>final 56:10,19</p> <p>finalizing 72:19</p> <p>finance 14:7,18 15:14 17:13,15</p>
--	--	---	--	--

<p>18:16 26:19 31:11 43:13 44:19 45:8 103:22 124:7</p> <p>finances 25:3</p> <p>financial 14:21 95:7 98:20 106:5</p> <p>find 48:15,22,24 73:18 77:23 80:19 84:5 100:25</p> <p>finding 9:22</p> <p>findings 100:22</p> <p>finish 65:22 129:3 136:15</p> <p>finishing 117:8</p> <p>firm 5:8</p> <p>fiscal 71:16 79:16,19 80:13 86:17</p> <p>fits 57:10</p> <p>five-year 57:18 82:4</p> <p>fix 122:23</p> <p>fixed 15:11,12</p> <p>flag 84:24 85:1</p> <p>flash 73:20</p> <p>flip 115:21</p> <p>flipping 83:19</p> <p>Florida 116:11</p> <p>focus 70:15</p> <p>focused 75:7</p> <p>focusing 77:14</p> <p>folks 99:5</p> <p>follow 23:5 27:24</p> <p>follow-up 17:21 25:1</p> <p>footnote 128:2</p> <p>Forgive 97:1</p> <p>form 7:19 89:18</p> <p>formal 25:10 44:17 45:9</p> <p>formation 50:23</p> <p>formed 23:20</p>	<p>forthcoming 8:5</p> <p>Fortier 16:2 30:14</p> <p>forward 13:2 70:5</p> <p>forward-looking 32:22,23 76:25</p> <p>forwarded 78:10,17</p> <p>found 8:19</p> <p>foundation 61:10</p> <p>frankly 119:9</p> <p>free 61:17</p> <p>front 5:10 11:6 124:22</p> <p>fulfill 97:10</p> <p>full 6:15 43:22 44:18 45:9 71:6 83:3 100:18 118:18 119:19</p> <p>fund 12:15 34:11 36:15 58:17 59:2 69:23 70:9,11 72:12, 17 73:5,9 76:22 77:25 78:3 79:4 81:1,18,20 82:1,5 83:2,3 86:2 87:18 89:22 90:1,2,10 93:1,15 94:2 95:7,10 97:14 104:23 125:7 126:22 127:14 132:7</p> <p>funded 53:14 56:20 99:22</p> <p>funding 5:4 16:24 21:2,3,5,6,11 22:18, 20,21,23 23:8 25:19 26:12 29:23 31:19, 20 35:8,11 36:16 37:15 39:1 40:22,23 41:6,10 43:7 44:15 45:4 50:6 52:16,17, 18 53:4,5,6 54:15, 17,20 55:6 56:12,14, 15,16 60:14 61:8,11, 22 62:5,16,25 63:17 65:15 66:2,25 70:21 90:17 98:7 99:6 100:4 102:14 107:16 111:19 112:3,5 114:18,19 116:15,17 122:4 123:25 124:3, 8,11,13,17,19 125:4,</p>	<p>7 127:24 129:9,21 135:21 136:19 137:1,5,15</p> <p>funds 9:17 24:13 25:9 26:4 28:20,25 29:18 34:15,18,21, 22,23,25 35:1,4,5,14 36:1,6 37:8 50:14 52:2,4,7 53:11,14 55:19 58:3,7,21,22 59:2,4,6,12,16 60:3, 15,20,25 61:1,18,19 62:17,18,20,22 63:9 65:16,17,18 66:23 68:15,17,19,24 88:15 89:25 91:20 95:15 98:20 100:18 101:25 105:20,23 106:1,2,9,24 109:5,7 110:16 111:12,25 121:12,21 125:23 126:8 127:1,15,19 128:11 129:20 132:7 135:14</p> <p>furniture 28:25 133:14</p> <p>future 27:23 70:21 79:20 89:17 92:17</p> <p>FY 79:8,12 81:22 84:19 85:11</p> <hr/> <p style="text-align: center;">G</p> <hr/> <p>gain 51:19 101:1,3,5</p> <p>gains 100:20,23 101:9,12,21 102:6, 16,20 103:4 104:24 105:4,10 109:9</p> <p>Garvey 104:9</p> <p>gather 27:6 73:7</p> <p>gathering 41:14</p> <p>gave 37:24</p> <p>general 8:24 14:20 31:17 87:17 94:15, 19 109:4 124:19 137:20</p> <p>generally 99:9</p> <p>gentlemen 31:15</p>	<p>gist 12:17</p> <p>give 4:6 10:22 14:15 60:7 62:20 63:11 81:3 109:9 136:25 137:4,9,13,19</p> <p>giving 102:24</p> <p>global 112:3</p> <p>glorified 30:19</p> <p>go-forward 71:10</p> <p>Gonzalez 17:4,6 30:15 49:8 115:10</p> <p>good 4:17,18 13:22 14:1 16:25 18:21 39:12 48:9 52:15 69:18</p> <p>goods 56:6</p> <p>gosh 11:23</p> <p>gotcha 49:2</p> <p>governed 120:20 121:2</p> <p>governing 25:9</p> <p>Governors 16:14 57:17 72:18 79:5 81:3 127:1,14 128:20</p> <p>Governors' 83:6</p> <p>grant 7:10 105:25</p> <p>great 27:12 28:1 92:6</p> <p>Greene 10:25 11:9, 13 44:3,6,11 46:1,18 48:17 49:5 82:10,14, 22 85:19 86:4,12,18, 23 87:3,23 95:24 117:5,10 118:12,16, 21 119:1,16,17 120:2 125:18 126:12,20 129:3,7 131:17 133:18,19, 23,25 137:23 138:9</p> <p>grew 74:2,3</p> <p>ground 5:1</p> <p>group 18:24 23:1 26:16,17 27:23 30:8, 10 54:3 56:15 98:19 106:11 107:20</p> <p>108:13 113:18</p> <p>groupings 108:23</p> <p>groups 107:23</p> <p>guess 6:1 52:23 66:4 83:22 86:1 105:1</p> <p>guys 31:22 33:23 39:4 40:12 116:25 117:7 131:2 137:24</p> <hr/> <p style="text-align: center;">H</p> <hr/> <p>half 69:7</p> <p>Hall 13:8 29:24 34:1, 3 41:9,25 43:6,8 44:15 45:4,14 49:21, 22 62:2 70:17,22 71:20,21,24 76:2,18 81:8 83:21 84:16 85:8 90:6 105:2,7 112:8 122:3 123:24 124:8,11 125:4,8 127:15,23 128:6 129:9 132:8 133:12 135:20 136:10,19 137:6,15</p> <p>hallway 12:4</p> <p>hand 4:4 68:11</p> <p>handed 82:14</p> <p>happen 4:25 40:21 52:22 63:16</p> <p>happened 5:4 6:9, 12 11:3 12:5 27:1 46:10 48:13 54:22 67:15 97:4 101:3</p> <p>happening 10:11 74:24 104:15 111:19</p> <p>hard 57:21 58:1 130:24</p> <p>harshly 95:21</p> <p>head 47:5 106:12 111:15</p> <p>hear 4:19,20 29:22 38:25 40:8 41:19 44:4 45:13 48:19 49:11 50:4 75:1 109:23 110:2,8 133:1,4</p>
---	---	--	---

<p>heard 18:17 27:10 39:2 40:21 41:14 42:2,5 45:18 46:13 47:4,10 48:6,8 85:7, 9 96:1 103:19 109:25 110:13</p> <p>hearing 19:1,5 40:17 46:13 48:5 74:14 75:18</p> <p>heck 12:5</p> <p>held 20:11 26:15,23 35:4 36:15 69:13</p> <p>helped 24:8 50:21 57:17</p> <p>helpful 49:4 77:13 91:6 92:19</p> <p>helping 77:9 94:13</p> <p>helps 79:23</p> <p>hesitating 26:10</p> <p>Heston 7:10 98:9</p> <p>Hey 17:20 97:11 112:21</p> <p>hidden 123:6</p> <p>hide 50:1 128:18 136:2</p> <p>high 90:16</p> <p>higher 25:16 108:25</p> <p>highest 71:21</p> <p>hire 60:8</p> <p>hired 14:6 18:13 25:15</p> <p>historical 83:13</p> <p>Hitt 33:11 56:18,23, 25 71:23 114:9 123:9 126:4,17</p> <p>hold 12:3 26:24 58:20 71:10 101:11</p> <p>holding 106:1 109:12</p> <p>holds 63:8</p> <p>holes 8:20</p> <p>honest 5:17 41:5</p>	<p>honestly 30:19 131:5</p> <p>honored 30:19</p> <p>hope 40:22</p> <p>hostile 130:13</p> <p>hosting 27:1,3</p> <p>hours 118:16</p> <p>housing 35:15</p> <hr/> <p style="text-align: center;">I</p> <hr/> <p>idea 14:15</p> <p>identification 86:6, 14,20,25 93:24 125:17 126:11 131:16</p> <p>identified 81:9 129:19 130:23</p> <p>identify 106:23</p> <p>identifying 100:18</p> <p>ignore 83:12</p> <p>illegal 39:24 123:3 125:8,10</p> <p>immaterial 54:17</p> <p>immediately 47:12</p> <p>imply 50:4</p> <p>important 5:9 13:24 23:4,12 79:2 118:8</p> <p>improve 90:15</p> <p>improvement 57:8</p> <p>improvements 73:4</p> <p>inappropriate 39:2</p> <p>incidents 26:8</p> <p>include 21:16 29:7 38:23</p> <p>included 14:8,19 70:22,23,25 72:5 77:11 81:8,12 82:6 83:21</p> <p>includes 81:11</p> <p>increase 36:12 51:3, 5 98:23</p>	<p>increased 102:16</p> <p>increases 16:11</p> <p>incurring 103:8</p> <p>Indiana 51:23 52:1</p> <p>indicative 117:17</p> <p>individual 36:18 51:18 107:13,24</p> <p>individuals 16:22 124:6</p> <p>inform 32:9,11 54:21 114:20</p> <p>informal 41:22</p> <p>information 8:16 9:18,19,24 12:22,24 13:20 22:5 23:5 27:6,17 49:3 72:24 73:8 75:12 83:14,25 90:21 96:11 111:11 115:2,4,10,17,18 138:4</p> <p>informed 99:18 115:6 118:1</p> <p>infrastructure 29:3,5,7,9,10,12 65:7</p> <p>inhibited 131:3</p> <p>initially 66:8 74:5</p> <p>initiated 98:13</p> <p>initiatives 36:15</p> <p>inquiry 81:13</p> <p>instance 8:24 13:9 22:22 90:23 92:1</p> <p>instantly 20:3</p> <p>institution 122:11</p> <p>institutions 88:20</p> <p>instruct 13:19 128:16 136:5</p> <p>instructed 76:8 95:4 121:14</p> <p>instruction 78:11</p> <p>instructions 76:10 77:7</p>	<p>insurance 22:23,24 23:4</p> <p>intended 8:5</p> <p>intentionally 136:8</p> <p>interact 53:1</p> <p>interacted 25:22</p> <p>interaction 98:11</p> <p>interactions 20:8 22:10</p> <p>Interesting 87:13</p> <p>interim 20:6</p> <p>internal 26:4 27:8,9, 13 28:4 37:12 53:6 57:17,24 63:3,8 64:1 68:25 69:8 97:11 125:3</p> <p>internally 122:12</p> <p>interrogated 12:8</p> <p>interrogation 11:21</p> <p>interview 7:2,4,6,19 8:1,12,18,19 37:25 38:5</p> <p>interviewed 7:12 8:22</p> <p>interviews 5:7 7:13 8:8</p> <p>intimately 130:1</p> <p>intimidated 131:3 132:20 134:22 135:3,7</p> <p>invested 109:5,6</p> <p>investigation 9:2,3 10:4 73:17,21 118:9 119:12 129:19 131:9</p> <p>investigators 73:19</p> <p>investment 101:14, 15,17 102:3 103:7,9 104:22 105:3,20,24 106:2,17,24 107:7,9 108:2,6,9 109:2,3</p> <p>investments 101:18 102:20 103:4,8 104:12 109:10</p>	<p>invitations 50:21</p> <p>invited 21:9 30:16, 18 31:8 69:13,17 96:20</p> <p>involve 75:3</p> <p>involved 13:11 15:11 53:10 57:15 62:6 66:3,5 67:5 91:6 96:4 111:10 130:1 134:3,5</p> <p>involvement 10:19, 23,24 11:16 12:14 13:16 50:18 69:22 70:1 94:15,18</p> <p>involving 66:2 67:1 129:20</p> <p>IOU 62:10</p> <p>issue 25:4 67:18 122:23 127:11</p> <p>issued 89:6,12</p> <p>issues 17:13,18 21:4 22:3 23:8 27:5 31:19 90:17 124:3</p> <p>items 23:21 55:13 77:11 111:14</p> <hr/> <p style="text-align: center;">J</p> <hr/> <p>January 71:11 78:12,25 132:24</p> <p>job 25:19 29:17 30:20 62:3 116:19 127:10</p> <p>John 123:9 126:4,17</p> <p>join 14:2</p> <p>joined 14:5 31:7</p> <p>Jones 31:14</p> <p>journal 100:17 111:8 113:2</p> <p>journals 58:3 118:4</p> <p>Jr 30:10</p> <p>July 80:7,9 87:21</p> <p>jump 44:3</p> <p>June 80:9 90:24</p>
--	---	--	--	---

justification 41:4	laughing 18:17	lies 80:16	long 13:6 24:15 102:7	majority 53:22
<hr/> K <hr/>	law 121:1,5,9	light 11:24	longer 71:18 80:14 133:20	make 9:25 18:4 21:10 27:11 36:18 38:14 40:8 41:19 61:23 63:12,13,14 72:9 95:4 107:1 108:17 109:13 113:3 118:22 121:17 135:20 137:25
Kathy 9:1,3,5,9,14, 18,19,24 10:6 28:13 94:13 96:10 98:3,21 130:4 131:12,20	laws 120:20,24	likelihood 45:3	looked 12:4 94:9 96:19 111:15	makes 61:24 64:6 65:7 85:17 107:21
Kerneck 23:1,14	lawyers 60:8	limitations 29:5	Lord 104:1	making 59:11 62:24 64:5 116:20 133:21
Kerneck's 15:15	lay 5:1	limited 21:13 57:9	lost 38:2 54:12	manner 127:21
key 26:19	lead 49:17	lines 29:8 92:6 136:17	lot 8:15 51:15 62:2 63:1,3,8,10 64:6 67:4 79:23 83:18 85:17 96:13 109:14 118:13 119:1 137:25 138:5	Marchena 24:3 44:22 45:2,11 46:5 47:10 49:15 98:22 123:15 137:14
kind 18:2 19:4,13 21:23 25:13 37:11 41:23 42:17 54:2,4 57:11 72:20 101:8 102:10 106:2 114:5	leader 27:19	link 109:13	lots 54:17 112:4	Marcos 45:2,11 47:10 48:17 98:22 123:15 137:14
kinds 21:1 92:6	leadership 16:12 36:17 42:3 51:4 121:15	liquidate 102:23 103:3	loud 87:23	mark 85:19 86:23 87:3 131:14
knew 11:17,25 12:9 36:23 37:2 38:21 61:5,7,15 76:17,20 123:9,12,15,18 124:7,10,13,16,19 125:3 128:23 129:8, 21 130:7,11,24 131:6	learn 6:8 25:13 30:20 67:18	liquidated 100:24 102:19 104:12 109:7	love 129:1	marked 82:13 86:5, 13,19,24 93:23 125:16 126:10 131:15
knowing 76:15	learned 25:11,17,19 29:17 30:3 67:16 138:5	liquidating 103:8	lying 130:21	market 36:3
knowingly 136:8	learning 25:14	liquidation 109:11	Lynn 17:4,6,15 26:24 30:15 31:9 114:13 115:11	material 57:3
knowledge 12:14 13:3,16 19:2,4 33:15,16 34:14 37:7 57:21 71:10 73:11 98:8,11 99:14 100:12 113:9 130:22 136:3	leave 57:24 69:4 117:2 118:22 119:18 120:9 128:24	Lisa 31:14	<hr/> M <hr/>	materials 23:21 24:8 50:22
knowing 76:15	leaving 30:17	list 11:5 13:10 23:10 31:25 32:2,3,8 53:20 55:8,18,21 56:1 65:21 72:10,14,21 73:2,3,18 74:15 75:16 77:11,18 78:12,18,25 84:4,6, 8,10,12,14 86:15,22 99:1,2 111:6,8,12,23 112:1 114:14,16	made 16:12 17:14 19:11 20:22 21:8 22:6,19 30:21 32:24 36:12,17,23 39:17 42:10,11 43:1,19 48:7 50:9 54:6 55:4 56:17 61:16 68:5,6 70:21 73:4 74:23 96:6 98:6,17 100:2, 21 102:4,11 113:14 114:15 116:15,17 121:14,23 122:2 123:22 127:20 133:8	matter 49:16
knowingly 136:8	led 46:16 98:5	listed 91:7	mail 83:18	matters 21:4,13,14, 15 115:7
knowledge 12:14 13:3,16 19:2,4 33:15,16 34:14 37:7 57:21 71:10 73:11 98:8,11 99:14 100:12 113:9 130:22 136:3	Lee 9:20,24 15:15 23:1,13,16,19,20,23 85:7	listen 85:5 132:23	maintain 68:21 81:4 118:4	maximum 72:1
Korosec 31:11	Lee's 63:16,24	listened 47:23 85:4 132:25	major 26:20,21 64:15 113:18	meant 33:17,18 80:14
<hr/> L <hr/>	left 18:16 20:5 31:5 74:22 90:1 92:24 93:1	listing 93:16 106:11, 21 107:6	meeting 9:1,9,10,12, 13,15,16,19 10:2,3,7, 9,12,19,25 11:2,6 12:3,7 13:16,23 21:9 22:18 23:2 27:23 30:22 32:4 37:18 41:20,21,22,23,24 42:21,23 43:2,4,10, 20,22 45:8,9,13,19	meet 20:7 52:20
lab 29:2	legal 24:22 137:20	lists 57:19 73:23 77:23 79:10 94:20		
lack 96:2	legally 59:7 88:17,24 89:6,10	litigation 119:20		
laid 16:14	legislative 21:4	lives 41:1		
large 72:3	legislative 21:4	living 72:22		
largely 99:21	Legislatively 91:20	loan 64:1 67:12,22 68:1		
larger 74:13	legislature 91:22 96:9	loans 63:3,8 65:12, 13,16		
late 96:6,16,17	legitimate 21:11	local 77:14		
	legitimately 61:21	location 138:8		
	level 13:13 33:15,16 36:17 90:16 108:22, 25			
	levels 121:24			
	lied 47:11			

46:7,8 47:8,9,10 48:14 50:20 69:13, 14,15 73:22 74:18 93:17 94:1,2 95:18 96:1,10,18,20,23,25 97:25 98:4,5,6,9,14, 18 99:11 103:23,24, 25 109:18 116:6 117:19 130:3,8 131:11 132:24 133:1	126:7 129:11 134:18,22 135:4,7, 20 136:18 Merck's 22:14 42:18 49:17 69:16 126:5 135:17 136:22 message 131:8 met 7:18 18:22 54:17 78:13 mid 96:16 mid-august 72:18 middle 58:7 midyear 78:8 79:20 80:14 94:3 million 55:2,11 71:14,17,22,24,25 72:5 74:1,2,3,7,19 75:24 76:11,15,20 77:19 78:5,15,18,19, 24 79:6,8,12,18 80:21 81:21,22 82:6 83:21,24 84:2,3,19 85:13,15 91:22 94:20,21 95:5,8 97:5,11 98:19,24 99:21,23 100:2,8 101:18 102:3 104:19 106:6 113:11,12 129:18 133:2 134:2 mind 33:17,19 74:22 82:12 minimize 46:25 minus 31:3 minute 11:17 66:6 minutes 66:21 117:8 133:23 misconduct 121:8 mislead 128:20 misled 47:11 misreport 136:6 missing 45:14,21 48:1 49:12 misuse 129:20 misused 11:11 Mitchell 9:2,4,10	10:6 13:18 28:13 94:12 130:5 131:12, 21 MITZ 4:16 19:18 28:3 29:15 33:21 36:20 40:7 44:1,9 46:2,4 47:20 49:7 56:6,7 60:12,18 65:24 66:8,17,20 68:10,13 69:18 85:22 109:19,21 111:2,21 113:24 117:14 119:4,15 133:18,20,24 138:2 modeled 51:13 moment 11:22 118:10 127:5 128:5 moment-in-time 127:4 money 33:3 35:2,18, 20 54:12 55:10 62:10 63:22,24 71:18 76:18 93:11 102:19 105:3 108:19 monies 36:22 month 32:20 43:23 55:9 93:12 monthly 26:15,23 27:2 52:21 54:17 months 9:4 33:1 74:25 88:16 92:15 Moody's 85:4 87:8, 13 128:3 morning 4:17,18 5:3 116:7 motivator 100:6 move 42:20 85:22 moved 13:2 17:15 71:19 90:1 100:5 101:4,8,9 movement 68:14, 17,19 multiple 38:16 42:2 43:4 57:19 92:16 103:20 107:14 121:24 multiyear 82:2	<hr/> N <hr/>	112:10 117:15 125:16 126:10 131:15 numbers 70:12 74:13 81:5 83:16 106:20 numerous 53:10 nursing 34:20 36:22 59:2,13,19	<hr/> O <hr/>	oath 5:16 7:25 objection 137:17 obligated 92:9 obligation 41:1 88:9,12 92:1,18 93:9 104:22 obligations 91:8,24 observation 46:9 observe 22:10 observed 44:21 obtained 9:19 occasion 20:25 25:20 69:12 117:21 occasionally 20:13 25:25 occur 20:12 85:11 116:7 134:14,15 occurred 8:8 10:3 22:25 38:21 66:5 129:25 130:4 134:12 occurring 110:21 October 14:13 55:1, 13,15 100:16 110:25 111:1 113:15 offer 27:13,17 34:18 36:22,24 59:12 offering 34:15 59:1 office 5:3 8:25 14:9 15:25 17:12 18:15 35:4 36:5,7 94:15, 16,19 96:21 99:13, 16,17,20 114:23 124:10,13,16
---	---	---	----------------------	---	----------------------	--

officer 109:24	owes 93:11	108:7,22	play 15:8 49:2	premiums 22:23 23:6
offices 17:15	owns 102:2 108:19	perceived 12:10	plead 22:20	prep 103:25
official 26:18 82:19, 22,24 110:9	<hr/> P <hr/>	percent 91:17	plenty 57:2 62:5	preparation 6:21 57:15 69:22 94:16 116:6
officially 28:6	p.m. 138:10	perfectly 5:25	PO 89:6,12 92:18 93:9	prepare 8:7 16:4,8 23:21 50:21 57:17 94:8 127:10,13
once-a-year 20:20	pack 117:6	perform 69:1	PO&M 64:14,20	prepared 7:2 16:20 19:11 20:19 70:3 73:13 78:8 85:2 94:9,11 126:1 128:6
one-time 35:3 41:13	packet 114:1	performance 120:15	point 8:14 10:15 12:1 29:16 30:6 31:8 68:2 72:24 76:5,23 79:1,7 80:20 84:9 130:17	preparing 70:7,8 73:22 79:3,4
ongoing 54:4	paid 63:22 65:13 88:5,7	performances 120:13	pointed 77:4	presence 42:11,12
open 119:21	paints 11:23	performed 16:2 17:10 24:16	points 28:12 73:24 116:24	present 16:15,18 23:2 44:12 117:21 129:14 132:15
opening 110:22	paper 5:13 83:10,12	period 75:1 133:5	policy 109:2,3	presentation 21:10
openly 34:11 131:5 137:1	papers 81:7,10,12, 15,19	permissible 40:1 134:3,5	polite 130:10	presentations 123:23 124:3
operating 52:7 58:14,16 86:3 109:5, 10	part 18:15,19 66:25 67:16 72:4 76:21 81:14 100:20,24 102:5 105:15	person 19:14 28:8 93:11 127:20 135:13	POM 64:20	presented 20:17,24 115:9
operation 28:23 60:22 61:3,7	participant 27:18 28:13	personnel 50:19 61:10	pooh-poohed 95:15	presenting 117:23
operational 122:14	participants 30:12, 14	perspective 21:3 90:2	populated 81:4	president 16:21 56:9,18,25 66:4 69:13 70:10 71:23 77:24 78:14 79:14 97:9 98:13 123:9 124:10
operations 30:8,10 35:7 36:10 60:16	participated 125:11	phone 4:19 7:14 51:17,18 119:6	portfolio 102:3 103:7 105:16,17,20, 24 107:10 108:6	presented 20:17,24 115:9
opined 38:5	participation 21:25	picture 77:9	portion 36:14,24,25	presenting 117:23
opportunity 5:6 7:1,5 22:2 24:2 114:3 118:24 119:18	parts 105:16	pivot 107:3	POS 91:11,15	president 16:21 56:9,18,25 66:4 69:13 70:10 71:23 77:24 78:14 79:14 97:9 98:13 123:9 124:10
options 74:12	pass 60:7	place 128:10	position 14:4 116:13 118:18 121:11	president's 8:25 94:15,19 99:13,16, 17,20
order 110:23 114:20 118:18	passive 27:14	places 100:25	positions 120:18	presidents 17:1
orders 92:14	pattern 133:5	plan 28:22 40:20,24 57:7,9,15,18 63:21 67:21,23 74:7 76:23 82:2,4 96:12,18 97:3,8,9	positive 108:14	pressing 130:24
organizational 17:9,10	pause 97:1 109:9	planned 73:2 79:20 80:14 84:4,5,7,10,11 86:15,22 112:25 127:1	possession 6:25	pressured 12:9
organize 9:15	pay 64:1,14 88:10 89:7	planning 15:12,13 40:13 41:10 51:5,6 57:20 79:16 113:17	possibility 44:14 45:10	pretty 26:6 112:18 113:18
original 30:12,14	payback 63:21 64:19,21	plans 53:17 73:7,10 87:11 90:20,22 98:13 127:7	possibly 47:15 123:10,13,15,18 129:20	prevent 59:17
outspoken 27:14,15	PECO 40:22,23 53:5	plant 29:11 63:15, 17,23,25	post 14:8	previous 46:19
outstanding 120:16	people 5:10 15:5 19:4 23:14 26:19,24 31:2,8 37:3 38:21 41:1,23 42:4,5 48:15 51:16 62:5 67:4 87:9,13 90:4 103:20 110:6 113:21 125:6 133:5		pot 33:3	previously 14:19
overhead 35:11,18, 25 36:3,5,8,13 60:15 116:11			pre-board 45:8 46:7	principals 98:12
overloaded 69:5			pre-meeting 44:22 103:25	printing 84:22
oversaw 14:7 121:11	Peoplesoft 107:13, 14,19,20,24,25		predecessor 16:3	
overseeing 14:17			preliminary 9:21 100:21	

<p>prior 9:18 16:9 19:22 130:10 135:25</p> <p>prioritizing 53:3</p> <p>privy 56:22</p> <p>problem 95:12 133:5</p> <p>problems 18:20</p> <p>procedures 51:21</p> <p>proceeds 104:13</p> <p>process 56:11,12,17 70:13 72:20 73:4 90:15 103:9 114:20</p> <p>processes 51:20 54:25</p> <p>produce 24:8 84:1 102:20</p> <p>produced 32:9,10 81:2</p> <p>produces 103:5</p> <p>products 89:8</p> <p>professional 69:4</p> <p>professionals 7:18</p> <p>profits 35:13,17 59:25</p> <p>program 94:21 95:16 101:15,17 107:8</p> <p>programs 35:12,21 36:3</p> <p>project 11:7 34:16 50:6 52:22 53:24 56:8 59:18 71:3 75:3,15 76:9 85:8 110:17 112:10 113:17 123:24 135:20</p> <p>projections 32:18</p> <p>projects 5:5 9:17 10:17 11:1,5,6,10 12:15 13:2,4,8,10 21:16 23:17 33:24 38:7,12 42:24 52:16, 17,19 53:13,20 54:1, 7 55:2,3,7,8,10,12, 17,20 56:24 59:8 76:14 99:1,2,6,15</p>	<p>110:24 111:6,11,23 112:4,5,12 113:6 129:18,22,25 130:7, 22 133:2,8,11 134:2, 10</p> <p>promoted 14:10,12, 14</p> <p>proper 26:3 29:17</p> <p>propriety 40:5</p> <p>protect 41:1</p> <p>provide 22:5 24:5,7 94:10 116:21 129:2</p> <p>provided 9:18 37:23 42:25 50:5 73:16,17, 19 79:10 108:7 115:17 119:11</p> <p>providing 7:21,23 115:1 138:4</p> <p>proviso 91:22</p> <p>provost 15:17 16:16, 18,21 17:2,9,12 19:19,25 20:1,2,6,7 21:10,22 22:2,13 23:8 30:2,25 32:4 34:14,15,18,19,22 35:4 36:1,5,6,12,21 37:7 42:16 51:7 52:6,13 54:9,18 59:1,7,11,12,16 66:4 70:10 71:23 77:24 79:14 96:11 98:3,23 109:23 114:22 115:5 117:17 124:13 125:13 129:25</p> <p>provost's 23:11</p> <p>Provosts 123:12</p> <p>public 14:25 25:16 122:10</p> <p>publicly 55:11</p> <p>pull 55:18,25 56:4 83:14 84:1 106:13</p> <p>pulled 84:3,7,9</p> <p>pulling 64:13</p> <p>purchase 22:23 64:15 92:14</p> <p>Purdue 51:10,13,16 52:8</p>	<p>Purdue's 51:22</p> <p>purpose 9:15 10:1 20:25 51:2,3 61:22 65:19 67:9 68:15 77:7 114:12</p> <p>purposely 121:1 136:8</p> <p>purposes 5:18 55:19 57:20 68:18 83:14 89:2 92:22 97:18</p> <p>pushback 23:6</p> <p>put 5:10 9:24 61:11 69:2 71:9 73:9,12 75:9 77:1 78:24 79:19 85:20 91:17, 22 96:19 103:6 114:13 128:11</p> <p>putting 58:13 85:13, 17</p> <hr/> <p style="text-align: center;">Q</p> <hr/> <p>quality 40:18</p> <p>question 8:16 13:5 20:10 25:4 26:6 32:25 33:22 38:13 41:11 42:9 44:5 45:5 46:3 55:23 58:18,25 59:9 60:10 66:22 72:11 77:12 78:2 87:17 90:6,9 111:4 119:8</p> <p>question's 92:5</p> <p>questionable 60:21 61:2 66:10,24</p> <p>questioned 8:23 61:4 62:1,2 80:22</p> <p>questioning 62:4 95:25 96:2,3 130:25</p> <p>questions 5:11 6:11 8:7,15 11:17 23:24 24:22,24 25:24 27:17 38:1 42:17 48:11 50:16 56:4 65:21 68:11 77:4 81:10 87:15,16 104:3,7 109:15,17 118:17 119:10,22 134:2 137:25</p>	<p>quickly 125:19 129:4</p> <p>quiet 12:1</p> <p>quit 62:9</p> <hr/> <p style="text-align: center;">R</p> <hr/> <p>raise 4:3 104:3 134:2</p> <p>raised 137:17</p> <p>rate 36:3,13,14</p> <p>rated 120:16</p> <p>rating 87:9</p> <p>rationale 102:25 103:2</p> <p>reach 24:18 51:10</p> <p>reached 24:21</p> <p>reaction 49:16,17</p> <p>read 131:20</p> <p>ready 115:23</p> <p>real 125:19 129:3</p> <p>realize 103:4</p> <p>realized 100:23 102:20</p> <p>reason 5:2 38:11 47:5 48:11 69:6 75:19 78:6,23 80:5 134:15</p> <p>reasons 23:3</p> <p>reassurance 136:25</p> <p>recall 7:11 8:12 9:7 10:3,11 12:25 13:10, 14,17 20:15 24:10, 12 26:8,10 28:8,15, 19 31:16 34:6,10 35:2 37:12,18 41:9 42:16 43:3 49:15 51:19 53:1 55:3 59:10 67:1 68:4 78:19 79:24 103:21, 24 106:18 111:17,18 112:7,24 113:3 115:25 122:5 134:23,24,25 135:5 136:20</p>	<p>recalling 8:11 59:19</p> <p>receipt 9:23</p> <p>receive 25:8 99:6 112:15 129:10</p> <p>received 9:17 16:13 25:10 89:7,9 111:12 112:15 114:19 137:16</p> <p>receiving 112:7</p> <p>recent 70:7</p> <p>recently 111:16</p> <p>recess 49:6 117:13</p> <p>recognize 114:4</p> <p>recollection 47:24 48:3,4,5 112:11</p> <p>recommendation 53:7 56:19</p> <p>record 6:15 87:6 120:4 137:24</p> <p>recorded 45:1 88:3, 10,12 108:11</p> <p>recording 43:11 46:22 47:2 48:12,21</p> <p>recordings 42:22,25 46:15 47:22 48:14, 23,25 49:11</p> <p>records 9:25 15:6</p> <p>recurring 84:16</p> <p>red 84:24 85:1</p> <p>redistributed 36:10</p> <p>reduce 96:7</p> <p>reduced 130:17</p> <p>refer 26:17 50:1 109:23,25 110:2,5,6 133:2</p> <p>referenced 86:16</p> <p>referred 30:5,8,9 110:12 130:4</p> <p>referring 52:11 57:13,14,22 132:6, 10</p> <p>refers 10:7,8</p>
--	---	--	--	---

reflect 43:1 47:23	rent 59:20,21	require 53:6 88:11	review 5:9 7:1 9:25 69:1 73:23 83:14 121:25	salaries 61:10 93:6
refunding 67:21,23 97:4 99:24 100:24, 25 102:5	rents 35:15	required 23:10 89:7,10	reviewed 6:20,24 93:16	salary 61:11 93:5
refute 48:21	reorganization 27:1	requirements 57:4	ridden 96:22	sale 35:3
regard 10:18 11:16 21:5 25:3 37:11 63:7 96:12 111:17	repaid 67:25	research 34:7 111:13 112:3	rise 57:4	sales 35:13,17 59:25
regular 19:23 27:8 28:13 54:19 113:18	repayment 67:24	reserve 32:12 58:19 71:18 73:12 90:12 97:7 100:3 101:8,10, 11,14,16 102:2 103:11 116:13,14,16 125:14,23 126:8 135:14	rising 74:5 75:2	sat 123:19 124:22,25 128:3
regularly 18:22 37:16	repayments 68:5,6	reserve-only 58:11	risk 47:16	satisfied 89:8
regulation 121:2,5	repeat 13:20	resignation 135:25	roads 29:11	save 75:13
regulations 25:9 120:21,24	repeated 6:6 41:14	Resources 116:12	role 15:8 18:3 19:13, 14 110:12	saves 80:18
rejected 95:11	replacement 100:18	respect 44:14 45:4 53:5 78:2,3 97:3 98:12 127:15 129:17 134:1,9 136:9,10	Ronnie 31:11	savings 63:23 64:1, 8,13,15,17,23
related 17:5 35:2 77:19 90:7 106:17 112:8 128:8	report 14:22 17:5 54:11 70:11,14 72:6, 13,18 73:5,9,13 76:22 77:25 78:4 79:5 81:2,7,18,21 82:2,5 83:5 84:1 86:2,11 94:3 97:15 126:23,25 127:21,23 136:13	respond 8:9	room 22:4	scared 12:10 46:21
relationship 54:24	reported 14:23 17:2,4 83:24 127:15, 19	responded 95:20	routinely 117:18	scenarios 74:20
relied 136:18	reporter 4:3,10 5:15 129:4 133:21 138:7	response 42:18 66:25	row 124:22	scene 10:14 114:5
rely 136:22	reporter's 5:3,18	responsibilities 14:13	rows 107:12	schedule 20:21 57:22 75:9 106:13, 16 116:12,23
relying 40:4	reporting 14:21 17:17 18:11 19:3 27:7 80:21 115:11	responsibility 18:6, 9,10 35:6 75:20	Rubottom 5:8 17:20,22 26:7 28:1, 22 29:4 32:13 33:20 34:24 36:19 39:8 43:12 44:7 45:24 47:7 48:10,19 49:10 53:23 55:21,25 59:22 60:10,13 61:24 62:7 65:20 66:6,12,18 67:8 68:9 69:20,21 82:12,16, 24 83:8 85:20,25 86:7,10,15,21 87:1, 5,7,25 93:22 96:14 109:16 110:22 111:7 112:21,23 113:23 116:25 117:6,11 118:22 119:23 126:18 128:24	scheduled 20:12 134:14
remaining 85:12 119:22	reports 19:25 32:19 69:16,23 70:16,19, 22 87:18 127:4,10, 13,14 128:6	rest 22:4 105:16	rule 121:1,5	schedules 32:9,10
remember 11:7,14 13:9 22:22 34:19 39:13 40:14,17 46:24,25 53:24 63:15 72:16 74:1,10 76:15 81:23 90:14 104:5 112:2,18	represent 83:25 91:11 116:10	restate 13:5	rules 5:1 27:21 39:12 88:11 120:20, 24	scholarship 66:15 94:21 95:5,16
remembered 8:18	represented 111:7	restricted 65:17 91:8,20 92:3	rows 107:12	scholarships 61:17 66:7,16 67:10
remembering 113:11	represents 26:17 116:12	restrictions 25:18 27:21 59:3,16 60:2, 14	Rubottom 5:8 17:20,22 26:7 28:1, 22 29:4 32:13 33:20 34:24 36:19 39:8 43:12 44:7 45:24 47:7 48:10,19 49:10 53:23 55:21,25 59:22 60:10,13 61:24 62:7 65:20 66:6,12,18 67:8 68:9 69:20,21 82:12,16, 24 83:8 85:20,25 86:7,10,15,21 87:1, 5,7,25 93:22 96:14 109:16 110:22 111:7 112:21,23 113:23 116:25 117:6,11 118:22 119:23 126:18 128:24	scope 68:16
renovate 71:11	request 22:20 56:17 97:10,18 119:9	result 50:24 52:8	rule 121:1,5	Scott 7:10 9:1,9,14 11:16 12:13,20 13:11 123:18 124:22 130:5,16 132:14,21
renovation 29:23 34:2 39:19 40:13,17 41:15 49:21 71:3,20, 22 75:5,17 76:2,18 85:10,11,12,14,16,17 128:7,9,11	requested 42:22	return 102:1	sacred 72:23	screen 111:4,23
renovations 29:2 71:9 133:15	requesting 115:17	returned 100:7,11, 12,13,15 104:13,14	safe 111:22 138:7	scrutiny 122:4 123:6 135:21
	requests 8:9,10 21:6 56:12,14,15 114:18	revenue 19:10	safety 15:15 23:14	Seay 55:9 133:1
			S	secret 49:23
				section 83:20 91:16 97:23 117:12
				sections 84:16
				select 13:4
				self-supporting 107:23
				send 106:15

sending 115:16 116:5	71:22 72:16 77:18, 22 78:5 114:7 126:3, 4,16	66:3 77:8 111:17 117:16	statutory 91:17	summaries 107:5
senior 14:12 121:24	significantly 102:16	spend 18:5 58:11 71:14 91:19	stay 96:24	summary 79:14
sense 6:11 12:19 17:14 19:11 27:11 36:18 61:23,24 62:24 64:5,6 65:8 85:18 93:10 107:1 108:17 113:3	similar 16:12 41:20 51:8,14 52:2	spendable 102:6	stayed 12:1	supervisor 24:25 25:6 26:1
sensitive 128:25	simply 12:21	spending 73:7,10 90:20,22 96:12 103:5	step 22:14	supplanted 54:2
separate 15:14 19:7 55:3,13,14 57:10 83:11 85:23 86:1 107:15	single 73:17 137:20	spends 122:11	sticks 47:5 113:20	support 22:4,21 23:7 30:18 31:9,12 32:23 36:10 46:23 50:19 61:9,14,17,21 67:9 81:20 93:5
September 9:2 47:4 69:12,14 83:23 98:25 99:11 100:16, 19 105:8 106:4 131:12	sir 18:1 87:10 95:13	spent 36:17 63:20 82:3 88:16,23 90:3 99:19 103:10 105:4, 11 127:2	stood 84:9	supporting 62:9 81:7,18
service 89:8	sister 108:4	spread 16:13	stop 10:21 46:18 56:25 58:7 77:22 137:23	supposed 67:17 81:24
services 89:9	sit 5:7 64:2 85:6 96:21,22	spreadsheet 107:2	stopped 31:10	surprise 29:14 95:20
set 10:14 19:8 23:17 56:13 70:12 75:8 85:20 114:5 132:16	size 99:23	spreadsheets 63:2	straight 58:8	survey 51:7
setting 76:14	skip 109:19	square 75:5	strategies 21:3 31:20 53:4	surveys 77:10
sewer 29:8	slightly 89:1	staff 7:18 42:3 47:11 54:3 70:8 76:13 83:6 123:23 137:7	strategy 27:5 103:14,17,21 104:10 105:13	suspect 91:5
share 27:6 102:24 108:2 119:5	slow 5:20 113:17	stage 41:15	strategy's 105:12	swap 62:8,21 65:15 66:2 67:1 101:8
shares 107:7 108:9	solely 58:23	start 16:10 20:3 25:6 45:25 52:11 97:12 109:15,17	struck 10:8	swaps 61:8 62:5,25 63:1 65:9,11
Sharp 28:14	solemnly 4:5	started 10:4 11:16, 20 16:1 17:4 20:2 23:19,23 25:12 27:1 31:9 70:2,8 71:3 73:7,22 74:2 90:18, 19 99:9 115:14 130:6,16	structure 17:9,10 77:6	swear 4:5
short 30:10	solicit 90:19	starting 12:2 73:6 83:22 90:23 101:20 113:19	student 14:20	sworn 4:14
shorthand 38:2	sort 11:20 12:9 21:4 35:24 69:1 72:20 126:13	state 6:14 26:4 33:7 52:4 77:2	study 73:19,23	system 19:17 23:18 58:13 63:9 64:2 77:3 87:16 88:4,13 89:13 91:12,16 92:18 93:9 103:11 108:12 114:15
show 32:18 82:19	sorts 112:11	statement 43:2 49:17,23	stuff 75:6	system-wide 81:14 90:6
showed 92:2 106:4	sounded 54:2	statements 41:20 133:9	style 85:3	systems 88:22
showing 97:22	sounds 12:12 49:20 56:6	stating 47:22	subject 122:11 129:13 135:21	<hr/> T <hr/>
shows 73:25	source 25:23 29:23 34:25 35:14 43:8 50:5 60:14 63:21 102:14 124:8,11 125:3 129:9,21 137:6,15	status 67:24	submission 81:20 87:22 97:9	tab 84:10 93:21,25 113:25 114:2 115:21 117:15
sic 49:8	sources 24:13 36:6 63:6 83:25 107:16 116:15,19	statute 39:24	submit 56:14	table 107:3
sign 135:14	speak 18:17 27:16 37:1 131:5 135:3	statutes 25:9	submitted 69:23 81:13 86:2 94:17 97:15	tabs 83:11
signature 16:20 126:5	special 19:1		submitting 53:6 72:17 81:6	tail 36:11
signatures 82:18,24 83:6	specific 11:7 26:11 28:8 33:6 37:13,18 54:23 59:23 63:12 91:21 107:17 113:3		subsequent 20:23 21:9 77:18	taker 30:19
signed 70:10,18	specifically 43:7		subsequently 77:21	
			sufficient 63:18	
			suggest 47:24	
			suggestions 27:13, 22,25 50:25	

<p>takes 16:5</p> <p>taking 5:15 85:3 96:8</p> <p>talk 22:3 25:1 27:4 52:7 70:5 88:21 114:23 115:23</p> <p>talked 18:5 37:4 47:15 66:7 73:3 90:14 95:14 103:14 105:12,13 122:2</p> <p>talker 5:19</p> <p>talking 11:4,9 13:4,7 34:21 39:19 44:6 57:23 63:1 66:1,8, 13,16,19 80:3 87:11 90:22,23 99:11 101:19 112:2 130:6</p> <p>Tallahassee 90:5</p> <p>Tant 4:12,17 6:16 49:10 56:8 66:21 109:22 111:3 113:25 117:15 138:3</p> <p>tap 102:15</p> <p>tape 45:13,14,21,25 46:22 47:1</p> <p>task 16:1</p> <p>tasked 97:16</p> <p>team 14:21</p> <p>tearing 12:7</p> <p>tears 12:8 130:17</p> <p>telling 43:10 48:6 99:5 101:21</p> <p>tells 85:4</p> <p>template 81:3,4 83:16 94:10</p> <p>tenor 11:2 130:8</p> <p>tenure 17:8 36:11</p> <p>term 33:4,6,7 110:8, 13</p> <p>terms 110:4</p> <p>terrible 30:9</p> <p>test 6:10</p> <p>testified 4:14 38:15</p>	<p>testifying 46:8</p> <p>testimony 4:6 44:25 45:6 46:20</p> <p>textbook 35:17</p> <p>Theoretically 108:11</p> <p>thing 17:21 18:21 25:3 33:17,18 41:13 42:1,7 64:12 77:1 80:20 89:4 91:17 93:4 103:15 132:15 137:21</p> <p>things 8:12 9:6 15:24 18:13 19:6,7 21:1 29:8 32:3 38:2, 3 40:18,21 54:15 56:20 57:3 61:8 62:2,14 78:16 91:23 109:15,20 110:20 112:1,16 118:13 120:3 127:5 129:5, 11</p> <p>thinking 26:11 97:12 117:1</p> <p>thoroughness 96:2</p> <p>thought 29:10 51:11 54:13 74:6 82:22 123:2 125:7,10</p> <p>three- 82:4</p> <p>tied 91:24</p> <p>time 8:6 11:25 16:3 17:17 21:21,25 24:17 25:14 27:2,16 28:13 30:17 31:8,12 32:24 38:13 41:15, 25 42:1 58:1 60:23 69:8 70:15 72:25 73:24 74:25 75:13 76:23 78:21 79:1,7 84:8,9 87:21 90:15 100:15 103:21 104:15 111:13 115:12 116:24 118:14 119:6 120:12 121:6 122:8 128:5 129:25 133:5,22</p> <p>timeline 85:10</p> <p>times 7:11,13</p>	<p>timing 53:17 69:6 85:7</p> <p>title 26:18</p> <p>titled 116:10</p> <p>today 5:16 68:3 72:9 78:14 79:15 80:25 112:19 120:7</p> <p>toes 22:14</p> <p>told 6:3 12:13 13:1, 11 37:8,20 38:7 44:13 45:3 46:10,22 47:16 49:25 67:16 98:18 99:8 100:19 101:25 129:11 137:10,14</p> <p>tomorrow 83:18</p> <p>tone 10:19 11:2 130:8</p> <p>Tony 30:2,15 31:3,5 36:11 116:14 126:4</p> <p>top 106:12 111:15 115:3</p> <p>topic 31:20 37:15</p> <p>topics 27:23</p> <p>totally 70:11</p> <p>touch 30:6 138:9</p> <p>town 117:3 118:22</p> <p>track 19:10 22:5 30:21 68:14,17 72:22 84:15 116:19</p> <p>tracked 20:21</p> <p>tracking 50:9</p> <p>Tracy 9:11,17,23 10:18 11:1,15,21 12:1,13 13:11 14:23 16:3 17:17 27:1 30:16,18,22 37:6 39:9 47:13 50:24 68:25 69:3 70:3 78:10,17 94:12,13 96:10,13,20,23 97:24 98:3,22 99:4 102:17 103:1,14,18 114:22 115:2 116:5, 23 117:23 130:5,6, 10,16 131:21</p>	<p>Tracy's 16:2 32:10</p> <p>trade 28:10,11 65:17 108:9</p> <p>trained 16:3</p> <p>training 24:5,8,9,10, 16,20 25:8,10</p> <p>transactions 67:14</p> <p>transfer 55:19 58:12,14 61:6,16 62:11 67:17 76:8,10 79:16 80:15 101:1 106:15 111:25 112:9</p> <p>transferred 32:20 55:2,7,13 58:16 62:19 71:17 75:24, 25 78:20 79:18 80:6, 7,8,13 92:21 95:2,6, 10 99:3 101:21 108:5 109:10</p> <p>transferring 64:14</p> <p>transfers 23:18 32:14 50:13 55:14 58:2 60:22 61:1,2 68:20,21 76:3 80:12 89:15,22 95:4 110:16,23 111:1,8 112:24 113:14,18</p> <p>translating 68:20</p> <p>translation 38:3</p> <p>transparency 51:6</p> <p>travels 138:7</p> <p>Trevor 13:8 34:3 44:15 45:4 49:22 75:14 76:2,17 122:3 123:24 124:8,11 125:4,8 127:15,23 128:6 129:9 132:7 133:12 135:19 136:10,19 137:6,15</p> <p>trick 6:10</p> <p>trouble 11:25</p> <p>troubling 48:1</p> <p>true 19:5 46:16 70:20 102:21 123:22 124:4 129:15,17,24 130:18,23 134:16</p>	<p>trustee 24:18,21 31:13 49:16 55:8 103:25 104:1,3,6,9</p> <p>trustees 24:3,6,9 33:14 41:21 42:6,15, 20 44:13 45:3,11,15 46:6 50:5 57:16 96:3,4 98:12 132:24 137:14</p> <p>truth 4:7,8</p> <p>truthful 8:4,5</p> <p>tuition 36:4</p> <p>turned 34:2 49:21</p> <p>two-minute 49:5</p> <p>type 5:21 36:4</p> <p>typical 18:9 102:13, 14</p> <p>typically 15:8 92:14</p> <hr/> <p style="text-align: center;">U</p> <hr/> <p>UBC 53:9,15 54:6,8, 11,16,21 56:9</p> <p>UCF 5:4 14:2,24 18:13 25:18 31:7 49:9 51:13 77:5,8 112:3 118:3 120:6, 10,12,18 121:11 122:8,10,14,17 129:19 130:23 133:22</p> <p>uh-huh 5:22 89:25</p> <p>uh-uh 5:22</p> <p>ultimate 16:23</p> <p>ultimately 58:5 83:16</p> <p>unanswered 119:22</p> <p>unasked 119:22</p> <p>uncommon 62:25</p> <p>underlying 81:5</p> <p>understand 5:4 6:5 7:20,22 18:3 38:14 49:1 55:25 65:6 71:5 76:24 77:9,15 82:1 87:2,15,18 88:20</p>
--	--	--	--	---

<p>91:18 94:4,24 95:11 96:7 98:5,14,17 108:19,21 114:6,17, 19 118:21 120:5,18 130:6</p> <p>understanding 5:11 15:16 16:22 17:11,24 27:21 29:8 30:16 39:22 51:20 57:9 58:2 59:24 60:15 71:13 76:9,23 79:17 88:22 90:17 98:16 105:19 110:11 127:7,25</p> <p>understood 6:13 29:1 33:8,11 62:4 103:2,16 120:24 121:6</p> <p>unique 18:15 19:1, 15</p> <p>unit 26:21 62:15,17, 21 64:4 65:16 107:14,21,22</p> <p>units 21:6,9 36:9 56:13 62:21 65:17 73:7,11 90:20 100:3 114:18</p> <p>universities 18:23, 25 51:8 52:4 77:10 83:17 88:21 92:2 94:4 103:15</p> <p>university 14:14,16 16:1,6,7,13,24 20:3 21:2,7 25:15,21 26:20 28:4,7 30:18 35:12,20 36:15 51:4 52:24 53:4,7,18,21 54:1,14 57:1 60:16 61:21 62:19 63:8,18 64:3 68:22 70:2 77:3 87:16 90:18,25 93:11 103:4 106:1 109:24 110:10 113:6 116:11 124:25 125:25 132:2</p> <p>university's 15:17</p> <p>university-wide 21:14,15 131:9</p> <p>unrealized 100:20, 23 101:1,3,5,9,11,21 102:6,16 104:24</p>	<p>105:10 109:9</p> <p>unrestricted 61:18 62:20,22 65:16</p> <p>unused 55:10</p> <p>upcoming 72:20 79:4</p> <p>update 97:14 116:13,21,23</p> <p>updates 32:16</p> <p>updating 56:23 97:16,21</p> <p>upgrade 64:11</p> <p>upset 10:9,16 11:21 12:2,6 47:12,21 48:17</p> <p>users 65:4</p> <hr/> <p style="text-align: center;">V</p> <hr/> <p>Vanessa 16:2 30:14, 17 70:3</p> <p>variety 92:6</p> <p>vendor 89:6,7</p> <p>version 73:17,25 74:15 82:18,20 84:23 116:9</p> <p>versions 81:17</p> <p>vice 17:1</p> <p>Vicki 28:14</p> <p>viewed 18:21 22:1 102:5</p> <p>violate 121:1</p> <p>violated 121:5</p> <p>violation 121:9</p> <p>virtue 39:21</p> <p>voice 47:1</p> <p>voicemail 47:13</p> <p>voicing 42:16</p> <p>VP 98:4</p>	<hr/> <p style="text-align: center;">W</p> <hr/> <p>wait 11:17 66:6 96:24 98:2</p> <p>Waldrop 20:1,5 30:2,15 31:3,5 116:14 123:12 126:4</p> <p>Waldrop's 36:11</p> <p>walls 40:19</p> <p>Walsh 103:25 104:1, 3,6</p> <p>wanted 9:25 35:10 65:6 69:1 94:2 114:17,18</p> <p>watch 95:18</p> <p>watching 102:18</p> <p>ways 32:7 61:20</p> <p>week 98:21</p> <p>weekly 19:24 20:12 134:13,14</p> <p>weeks 55:11 91:5</p> <p>weird 92:10</p> <p>whatsoever 60:5</p> <p>Whittaker 12:13 16:16,19 17:2,3 19:20 20:2,13,16 21:22 22:13 23:3 30:25 31:5,7,12 33:8 34:15 37:8 39:10 42:16 44:22 51:7 52:7,14 59:1,11 66:4 67:5 69:14 71:23 98:22 103:16 109:23 110:14 114:7,17 115:5,14 117:18 123:12 126:17 128:23 129:8,14,21 130:7,11 131:6 134:16,18,21 135:3 137:10</p> <p>Whittaker's 13:3, 16 36:21 42:10 50:24 130:22</p> <p>widely 132:2</p> <p>winding 72:21</p>	<p>words 38:9 89:2</p> <p>work 9:23 19:19 21:18 23:13,15,16, 19,23 24:2,22 25:20 33:13 70:12 81:6,10, 12,15,19 83:12 97:11 108:8</p> <p>worked 15:5 17:6,12 19:21 56:13,23 76:14</p> <p>working 9:5 75:15 77:5 81:17 82:17,23 83:10 86:9,10,16 97:3,8,9,14 99:1 100:17</p> <p>works 69:2 79:14 83:12 93:11</p> <p>workshop 24:11</p> <p>workwise 69:5</p> <p>worried 133:21</p> <p>worst 132:15</p> <p>write 132:4,13,17</p> <p>writes 131:21 132:14</p> <p>written 5:12</p> <p>wrong 6:9 47:25 70:16 74:22 85:24 123:2 125:10 131:22 136:9 137:21</p> <p>wrongdoing 136:12</p> <p>wrote 131:24 132:1</p> <hr/> <p style="text-align: center;">Y</p> <hr/> <p>year 16:10 17:8 20:22 55:15 56:21 69:7,12 71:16 72:20, 23 76:20 78:8 79:4, 16,19,20 80:2,5,14 82:3,8 83:9 86:17 101:20 102:13 114:16 120:17 122:15 126:1,3,14, 25</p> <p>years 14:23 23:22 24:17 32:18 70:7 73:3 80:9 81:7 89:16</p>	<p>92:16 102:9,17 105:11 125:2 127:11 135:25</p> <p>yesterday 66:14</p>
--	--	--	--	--