



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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April 26, 2012

Jason Stahr, Council President
City of Gretna
PO Box 69
204 N. McKenna Avenue
Gretna, NE 68028

Dear Mr. Stahr:

The Auditor of Public Accounts (APA) has examined the accounting records and other areas of financial concern regarding the City of Gretna (City), concentrating on activities occurring during the period of October 1, 2010, through January 31, 2012.

According to the City's website, the City of Gretna, Nebraska, is located in Sarpy County and has a population of 4,905. The four members of the City Council are elected on a non-partisan basis from two wards and serve a staggered four-year term. The current City Council members are: Jason Stahr, President, Doug Clark, Jeffrey Wollenburg, and Gregg Dahlheim. The Mayor of the City is Sally McGuire and Colleen Lawry is the City Administrator.

During the period examined, the City charged \$58,283.42 on credit cards and actually paid the credit card company \$54,294.80. The APA accumulated the credit card activity for the period October 1, 2010, through January 31, 2012, including beginning and ending balances, from the credit card statements. That information is summarized below.

Month	Beginning Balance	Purchases	Fees & Interest	Payments & Credits	Ending Balance
October 2010	\$ 2,068.61	\$ 1,445.83	\$ (4.48)	\$ 2,768.46	\$ 741.50
November 2010	\$ 741.50	\$ 2,841.14	\$ 0.00	\$ 973.57	\$ 2,609.07
December 2010	\$ 2,609.07	\$ 2,118.47	\$ 70.00	\$ 2,832.58	\$ 1,964.96
January 2011	\$ 1,964.96	\$ 4,064.94	\$ 0.00	\$ 2,526.31	\$ 3,503.59
February 2011	\$ 3,503.59	\$ 1,881.03	\$ 45.24	\$ 3,219.83	\$ 2,210.03
March 2011	\$ 2,210.03	\$ 1,319.90	\$ 0.00	\$ 2,750.42	\$ 779.51
April 2011	\$ 779.51	\$ 4,665.55	\$ 0.00	\$ 1,092.13	\$ 4,352.93
May 2011	\$ 4,352.93	\$ 3,268.36	\$ 0.00	\$ 4,701.16	\$ 2,920.13
June 2011	\$ 2,920.13	\$ 3,957.38	\$ 0.00	\$ 3,455.87	\$ 3,421.64
July 2011	\$ 3,421.64	\$ 3,152.57	\$ 0.00	\$ 3,449.48	\$ 3,124.73
August 2011	\$ 3,124.73	\$ 3,757.93	\$ 0.00	\$ 4,849.92	\$ 2,032.74
September 2011	\$ 2,032.74	\$ 4,660.68	\$ 0.00	\$ 2,663.30	\$ 4,030.12
October 2011	\$ 4,030.12	\$ 5,638.09	\$ 0.00	\$ 4,639.09	\$ 5,029.12
November 2011	\$ 5,029.12	\$ 5,820.61	\$ 0.00	\$ 5,574.56	\$ 5,275.17
December 2011	\$ 5,275.17	\$ 3,361.42	\$ 112.97	\$ 5,078.90	\$ 3,670.66
January 2012	\$ 3,670.66	\$ 6,329.52	\$ 0.00	\$ 3,719.22	\$ 6,280.96
Total		\$ 58,283.42	\$ 223.73	\$ 54,294.80	

As of January 31, 2012, the City maintained ten credit cards, assigned to the employees noted below. The APA has also included the credit card usage for the period October 1, 2010, through January 31, 2012, for each of these ten employees, as well as for former employees who terminated prior to January 2012.

Employee	Title	Credit Card Usage	% of Total
Colleen Lawry (1)	City Administrator	\$ 22,615.86	39%
Donna Lynam	Zoning Administrator/Building Inspector	\$ 6,995.79	12%
Rod Buethe	Fire Chief	\$ 6,089.66	10%
Kristina Nelson	Library Director	\$ 4,806.51	8%
Steve Sherry	City Maintenance Supervisor	\$ 4,680.82	8%
Tammy Tisdall	City Clerk	\$ 2,720.64	5%
Sean Murphy	Street Supervisor	\$ 2,419.94	4%
Richard Andrews	Utility Supervisor	\$ 2,320.27	4%
Kris Faris	General Maintenance	\$ 2,152.72	4%
Ryan Peterson	General Maintenance	\$ 610.99	1%
Former Employees		\$ 2,870.22	5%
Total		\$ 58,283.42	100%

(1) The amount shown above for the City Administrator does not agree to the Total credit card charges for the City Administrator on **Exhibit A**. A \$35.69 credit on 9/15/2011 is not included. Additionally, \$344.90 was charged on the City Clerk's card, but was for purchases for the City Administrator. These charges were included in the amount reported for the City Clerk in the table above and included in the charges for the City Administrator on **Exhibit A**.

As indicated in the table above, the City Administrator's credit card usage was more than three times higher than that of any other City employee, accounting for 39% of the total credit card charges. Due to this significantly higher credit card usage, the APA examined the detailed credit card records for the City Administrator. **Exhibit A** of this report contains a detailed listing of the City Administrator's credit card charges.

During the course of the examination, the APA also noted that the City Administrator was the only City employee with an employer-provided vehicle.

As a result of the APA's examination of the City's financial records, the following concerns were noted:

1. Personal Gain by City Administrator

During the 16-month period examined, the City Administrator charged her City credit card at least 31 times for personal purchases totaling \$5,074.47. The City Administrator paid the credit card company directly for each of these 31 purchases, using a personal check dated anywhere from 1 to 46 days after the credit card transaction. The City Administrator also charged \$37.50 on her personal credit card, and then reimbursed the City credit card company for this purchase. See **Exhibit B** for a list of personal purchases made by the City Administrator on the City credit card.

The City Administrator's personal use of the City credit cards may well constitute a personal financial gain, as such use appears to be, in essence, an interest free loan of City funds and/or credit. Even though the charges were personal expenses, they occurred on the City credit card, thereby making them a liability of the City.

Neb. Rev. Stat. § 13-610 (Reissue 2007) authorizes political subdivisions to create their own purchasing card programs. Subsection (1) of that statute provides, in relevant part:

“Under the direction of its governing body, any political subdivision may contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the political subdivision.” (Emphasis added.)

Under the above statutory language, the City contracted to obtain its own credit cards with Elan Financial Services, a Minneapolis, Minnesota, company that – according to its web page at <http://www.elanfinancialservices.com/credit-card/about/index.aspx> – specializes in providing “agent credit card services for financial institutions . . .”

Section 13-610(2) states that a political subdivision “may utilize its purchasing card program for the purchase of goods and services for and on behalf of the political subdivision.” Thus, there is no other allowable use for the City's cards.

It is important to note that political subdivisions possess very limited powers. As the Nebraska Supreme Court has explained:

“The well-settled rule in this jurisdiction is that a municipal corporation possesses, and can exercise, the following powers and no others: first, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; and third, those essential to the declared objects and purposes of the corporation - not simply convenient, but indispensable.” Professional Firefighters of Omaha, Local 385 v. City of Omaha, 243 Neb. 166, 174, 498 N.W.2d 325, 331 (1993).

The Court has observed also:

“Traditionally, Nebraska has required strict construction regarding the authority granted to a political subdivision.” Nebraska League of Sav. and Loan Associations v. Johnson, 215 Neb. 19, 24, 337 N.W.2d 114, 117 (1983).

Because they are not expressly included in the language of § 13-610(2), personal purchases on the City's credit cards are not permitted, regardless of whether those expenditures are repaid. Similarly, subsection (6) says that the purchasing cards may not be used “for any unauthorized use as determined by the governing body.” As noted in Comment Number 2, the City has failed to implement guidelines detailing the permissible use of its credit cards.

The City Administrator's use of City credit cards for personal purchases appears problematic for other reasons as well. To start, Article XIII, section 3, of the Nebraska State Constitution prohibits extending the credit of the State to a private individual or enterprise. Specifically that constitutional provision says:

“The credit of the state shall never be given or loaned in aid of any individual, association, or corporation, except that the state may guarantee or make long-term, low-interest loans to Nebraska residents seeking adult or post high school education at any public or private institution in this state. Qualifications for and the repayment of such loans shall be as prescribed by the Legislature.” (Emphasis added.)

According to the Nebraska Supreme Court, the above language applies to both the State and its governmental subdivisions. *Japp v. Papio-Missouri River Natural Resources Dist.*, 273 Neb. 779, 787, 733 N.W.2d 551, 558 (2007).

Additionally, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2010) states:

“A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.” (Emphasis added.)

Subsection (7) of that same statute provides, in relevant part, “. . . any person violating this section shall be guilty of a Class III misdemeanor . . .”

It should be noted also that Section 2 (“Termination”) A(1) of the City’s employment agreement with the City Administrator permits “[t]he Mayor with approval of the City Council . . . to terminate the Employee for just cause.” The agreement defines “just cause” as:

“(a) a conviction for a felony or any misdemeanor involving moral turpitude, (b) breach of this agreement, or (c) commission of any dischargeable offense as defined in the Employee Handbook and Policy Manual for the City of Gretna.”

In light of all of the above, it appears the City Administrator’s use of the City credit card may have been improper.

We recommend the City immediately implement formal policies governing the use of City credit cards, including express prohibitions against using the cards for personal purchases. We further recommend the City consult with the City and County Attorneys regarding the ramifications of any possible misuse of the City’s credit cards. The APA will also refer this comment to the Nebraska Accountability and Disclosure Commission.

2. Lack of Controls over Credit Cards

As previously noted, ten current City employees have City credit cards, incurring \$58,283.42 in purchases on those cards from October 1, 2010, through January 31, 2012. The City lacked controls over the credit card purchases and payments to the credit card company, as follows:

- A. The City did not have any policies regarding either the proper use of its credit cards or what documentation is required to support card purchases.

Section 13-610(6) states that purchasing cards may not be used “for any unauthorized use as determined by the governing body.”

- B. The City maintained poor accounting procedures for the recording and payment of credit card transactions.

The City Clerk generally issued separate checks to the credit card company for each individual purchase made with any of the City cards. These checks were printed several times each month, whenever an employee provided supporting documentation for the purchase. Such a process resulted in payments being made to the credit card company for purchases that may have been on a prior statement or may be forthcoming on a statement not yet received. As illustrated in the table of credit card purchases at the beginning of this letter, the monthly credit card balance is never paid off exactly – it is generally either underpaid or overpaid. The City did not reconcile these payments each month, relying instead entirely upon the credit card company to determine accurately the balance owed.

- C. The City did not adequately review the credit card statements and supporting documentation to ensure the payments were reasonable and necessary expenditures of the City.

The City Clerk did not question purchases or reconcile the credit card statement monthly; instead, she ensured that only some form of documentation was obtained. According to the City Clerk, the City Council was responsible for the approval of credit card purchases. However, the City Council members were not provided with the detailed support needed to determine what was actually bought and if each purchase was reasonable. When approving the total payments to the credit card company at each meeting, the City Council was provided with only a summary of the credit card charges in total. (See example below.)

The City Council could not have assurance that payments were reasonable and necessary expenditures of the City, since they did not receive the documentation to support the payments.

For example, on April 18, 2011, the City Administrator made two travel-related purchases for the International Council of Shopping Centers’ (ICSC) Global Retail Real Estate Convention held in Las Vegas, Nevada, during May 2011. According to documentation obtained by the APA, one purchase was for the Mayor’s airfare and lodging for May 21-24, 2011, totaling \$917.01. The other purchase was for the City Administrator’s airfare and lodging for that same time period, totaling \$656.51. The airfare and lodging purchases were bundled into the same transaction by a travel agent, and the documentation did not break out the costs between airfare and lodging. See **Attachment 1** for the support provided by the City for these purchases.

When the APA asked about the nearly \$300 discrepancy between the City Administrator’s airfare and lodging and the Mayor’s airfare and lodging, the City Administrator explained that the purchase for the Mayor also included two tickets for a musical stage show, The Lion King, totaling \$260.

At its May 3, 2011, meeting, the City Council approved a \$2,871.81 payment to the credit card company, which included the airline tickets, lodging, and show tickets, among other credit card purchases. No documentation was provided to the City Council for any of those credit card purchases. The following excerpt from the meeting minutes illustrates the summary level information approved by the Council, at each meeting.

CITY OF GRETNA, NEBRASKA		
City Council		
May 3, 2011		
Content	ex	225.00
Core	ex	3756.95
Cox	ex	508.00
Dp rk	ex	39.00
Elan	ex	2871.81

Without any documentation to support this payment, the City Council did not know what was actually purchased. In this particular instance, even if provided with the documentation, the City Council would have remained completely unaware that the City purchased tickets for the Mayor and City Administrator to attend The Lion King for \$260, as the documentation was incomplete, until requested by the APA.

The following table, taken from the City’s accounting system, displays all of the purchases for the May 3, 2011, claim, totaling \$2,871.81. This information was not provided to the City Council.

Date	Vendor	Reference	Amount
5/3/2011	ELAN	ICSC MEMBERSHIP-MAYOR MCGUIRE	\$ 50.00
5/3/2011	ELAN	ICSC MEMBERSHIP-LAWRY	\$ 100.00
5/3/2011	ELAN	VERIZON WIRELESS	\$ 11.24
5/3/2011	ELAN	MEAL SAM LAGRASSA/SOUTHWST AIR	\$ 26.96
5/3/2011	ELAN	LAWRY-U TRAVEL BY JAN	\$ 656.51
5/3/2011	ELAN	U TRAVEL BY JAN-MCGUIRE (1)	\$ 917.01
5/3/2011	ELAN	GRETNA GAS 04/5/2011 FUEL	\$ 45.85
5/3/2011	ELAN	S&E 66 04/12/2011 FUEL	\$ 53.28
5/3/2011	ELAN	CONVENTION MAYOR/COLLEEN	\$ 900.00
5/3/2011	ELAN	OFFICE MAX LIBRARY SUPPLIES	\$ 62.98
5/3/2011	ELAN	PANERA BREAD-JOHANNS	\$ 9.42
5/3/2011	ELAN	PANERA BREAD-JOHANNS	\$ 38.56
			\$ 2,871.81

(1) This transaction included the \$260 for two tickets purchased for the Mayor and City Administrator to attend The Lion King show while in Las Vegas.

Due to the lack of controls over City credit card use, as described above, the APA identified the following issues related to use of the City’s credit cards:

- **Lack of Detailed Receipts:** The City did not obtain detailed documentation to support all credit card purchases. Section 13-610(4) provides, in relevant part: “An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases.” Many times, the City accepted non-itemized credit card receipts to support purchases made by the City Administrator.

Exhibit A details the 50 credit card transactions by the City Administrator for which the receipt or other documentation provided was not itemized. The total of those 50 transactions was \$2,918.32 and include those with a “Yes” in the “Receipt Provided” column, a “No” in the “Itemized Receipt” column, and a “No” in the “Personal Purchase Reimbursed by Administrator” column. It also includes the \$48 charge to the City Administrator’s personal credit card that was paid to the City’s credit card company.

Without itemized credit card receipts, the City was unable to determine what was actually purchased and if that purchase was proper.

- **No Receipts:** If unable to provide a receipt, employees were allowed to complete a “no receipt” form, in which they manually provided a description and amount of the charges. See **Attachment 2** for an example of the “no receipt” form.

There were 38 instances, totaling \$1,784.45, in which the City Administrator did not provide receipts to support the credit card purchases, but only completed the “no receipt” forms. See **Exhibit A**. These transactions are those identified with a “Yes” in the “Form Noting No Receipt” column.

- **No Documentation:** No supporting documentation was available for seven credit card purchases made by the City Administrator. In fact, the City could not provide documentation that these purchases were either reimbursed by the City Administrator or paid to the credit card company by the City. Therefore, it does not appear the credit card company was even paid for these transactions. In addition, there was one credit card purchase for which documentation was provided, yet the credit card company was still not paid for the purchase.

The City underpaid the credit card company by \$400.96 for these eight transactions. Interest and penalties may or may not have been assessed for these missed payments because of the unique credit card payment process utilized by the City, as described at the beginning of this comment. See **Exhibit A** - highlighted in pink.

Trans. Date	Day of the Week	Payee Name	Location	Amount
12/4/2010	Saturday	U Stop	Ashland, NE	\$ 40.06
7/27/2011	Wednesday	Pump & Pantry	Gretna, NE	\$ 25.00
8/26/2011	Friday	Frontier	Melbourne, FL	\$ 8.00
9/11/2011	Sunday	Frontier	Milwaukee, WI	\$ 3.00
11/3/2011	Thursday	Frontier	OK	\$ 20.00
11/4/2011	Friday	Midwest Frontier	Milwaukee, MI	\$ 5.00
11/23/2011	Wednesday	Roomstayscom	FL	\$ 5.00
11/23/2011	Wednesday	Southwest (1)	Dallas, TX	\$ 294.90
Total				\$ 400.96

(1) Supporting documentation for this credit card purchase was provided; however, it does not appear that the credit company was ever paid for the purchase.

- **Duplicate Payments:** Five times during the period examined, the City made duplicate payments to the credit card company for the City Administrator’s purchases. As a result, the City overpaid the credit card company by \$987.78. See **Exhibit C**.

- **“Uniform” Purchases:** From October 1, 2010, through January 31, 2012, the APA noted 12 instances in which “uniforms” were purchased by the City Administrator, totaling \$805.35. See **Exhibit D**. The City Administrator did not provide receipts for three of these purchases; she only provided a “no receipt” form, so there is no documentation to support what was actually purchased. It appears, therefore, that the so-called uniform purchases were actually personal purchases of clothing.

None of these purchases were repaid by the City Administrator. These purchases were made at stores that specialize in women’s casual wear, as opposed to uniform shops. More importantly, the City Administrator’s job does not entail the wearing of uniforms, nor does her contract or the City’s Employee Handbook and Personnel Manual specifically provide a clothing or uniform allowance.

Verbally, according to the City Attorney and Council member, each full-time City employee is entitled to a \$400-per-year uniform allowance. This policy is not documented in the City’s Employee Handbook and Personnel Manual and no official documentation of such was provided to the APA. Per review of the general ledger, the City paid \$3,222 to two vendors for “uniform” shirts. These shirts appear to have some type of City logo affixed to them.

The purchases included below were “uniform” purchases made from other vendors for all City employees during the period reviewed:

Account Description	Date	Vendor Name	Description	Amount
UNIFORMS-ADMIN CLK/DEP CLK	11/16/2010	ELAN	VAN HEUSEN LAWRY UNIFORMS	\$ 21.28
UNIFORMS-ADMIN CLK/DEP CLK	11/16/2010	ELAN	VAN HEUSEN LAWRY UNIFORMS	\$ 176.22
UNIFORMS-ADMIN CLK/DEP CLK	4/20/2011	ELAN	LAWRY UNIFORMS-TJMAXX	\$ 26.74
UNIFORMS-ADMIN CLK/DEP CLK	9/20/2011	ELAN	LAWRY UNIFORM-TJ MAXX	\$ 42.79
UNIFORMS-ADMIN CLK/DEP CLK	10/4/2011	ELAN	LAWRY UNIFORMS-MARSHALL&TJMAXX	\$ 143.43
UNIFORMS-ADMIN CLK/DEP CLK	11/2/2011	ELAN	UNIFORM LAWRY FILENE'S SAMS	\$ 104.24
UNIFORMS-ADMIN CLK/DEP CLK	11/16/2011	ELAN	MARSHALLS-LAWRY UNIFORM	\$ 64.17
UNIFORMS-ADMIN CLK/DEP CLK	12/6/2011	ELAN	STEIN MART UNIFORM	\$ 49.19
UNIFORMS-ADMIN CLK/DEP CLK	12/21/2011	ELAN	GORDMAN'S-LAWRY UNIFORM	\$ 46.29
UNIFORMS-ADMIN CLK/DEP CLK	1/17/2012	ELAN	Marshalls	\$ 43.30
UNIFORMS-SUM100GM125(50P/50W)	11/16/2010	ELAN	JCPENNY-LAWRY UNIFORM	\$ 87.70
SUBTOTAL - CITY ADMINISTRATOR				\$ 805.35
UNIFORMS	11/16/2010	ELAN	CABELA'S MURPHY UNIFORM	\$ 47.07
UNIFORMS	12/21/2011	ELAN	DULUTH TRADING-MURPHY UNIFORM	\$ 109.19
SUBTOTAL - CITY STREET SUPERVISOR				\$ 156.26
UNIFORMS-SUM100GM125(50P/50W)	2/9/2012	STEVE SHERRY	Sherry Uniforms	\$ 44.90
UNIFORMS-BILLING/W-WW/OFFICE	12/7/2010	ELAN	SHOPKO STEVE UNIFORM	\$ 16.04
UNIFORMS-UTIL SUPER	8/16/2011	STEVE SHERRY	REIMB.SHERRY UNIFORMS	\$ 85.48
SUBTOTAL - CITY MAINTENANCE SUPERVISOR				\$ 146.42
UNIFORMS-BILLING/W-WW/OFFICE	2/1/2011	ELAN	WALMART UNIFORM DICK	\$ 39.69
UNIFORMS-BILLING/W-WW/OFFICE	5/3/2011	ELAN	KOHL'S ANDREWS UNIFORM	\$ 68.04
SUBTOTAL - CITY UTILITY SUPERVISOR				\$ 107.73
TOTAL				\$ 1,215.76

Note: See **Exhibit D** for further details of the City Administrator’s “uniform” purchases.

- **Personal Credit Card:** The City Administrator submitted documentation for purchases made on her personal credit card on two occasions for a total of \$106.61. Because the City Clerk pays the credit card company when supporting documentation is received, she paid for the purchases without verifying that they were actually charged to the City's credit card. More importantly, as these purchases were made on the City Administrator's personal credit card, the City should not have paid the City's credit card company, resulting in an overpayment.

Date	Vendor	City, State	Amount	Description
5/22/2011	Las Vegas Monorail	Las Vegas, NV	\$ 48.00	The documentation provided by the City Administrator included a credit card receipt for \$24. The City paid \$48 to its credit card company, although the purchase was made using the City Administrator's personal credit card.
9/1/2011	Jose Pepper's	Overland Park, KS	\$ 58.61	The City Administrator purchased two meals, which included \$15.98 for meals, \$37.50 for alcohol, and \$5.13 for tax. The City paid its credit card company \$21.11 for the meals and tax, while the City Administrator reimbursed the City's credit card company \$37.50 for alcohol. The purchase was made on the City Administrator's personal credit card.

- **Incorrect Payments:** The credit card company was paid the incorrect amount for eight transactions by the City and the City Administrator, resulting in an overpayment to the credit card company of \$16.26.

Date	Name	Amount Charged on Credit Card	Amount Paid to Credit Card Company			
			By City	By City Administrator	Total	Over/ (Under) Payment
5/5/2011	Pump & Pantry	\$ 52.16	\$ 52.18	\$ 0.00	\$ 52.18	\$ 0.02
8/26/2011	Denver Chop	\$ 38.78	\$ 40.00	\$ 0.00	\$ 40.00	\$ 1.22
9/27/2011	Shell Oil	\$ 34.67	\$ 34.94	\$ 0.00	\$ 34.94	\$ 0.27
9/28/2011	The Green Gateau	\$ 61.30	\$ 36.30	\$ 36.30	\$ 72.60	\$ 11.30
10/22/2011	Yellow Cab	\$ 35.00	\$ 36.00	\$ 0.00	\$ 36.00	\$ 1.00
10/22/2011	Sprigs	\$ 13.63	\$ 16.63	\$ 0.00	\$ 16.63	\$ 3.00
1/11/2012	Menards	\$ 127.34	\$ 90.30	\$ 37.30	\$ 127.60	\$ 0.26
1/21/2012	SBS Bally's Store	\$ 1,621.15	\$ 0.00	\$ 1,620.34	\$ 1,620.34	\$ (0.81)
Total						\$ 16.26

- **Not Reasonable or Necessary:** The City paid for numerous items purchased by the City Administrator that did not appear to be reasonable and necessary expenditures for City business.

Date	Vendor	City, State	Amount Paid	Description
8/19/2011	Barnes & Noble	Omaha, NE	\$ 180.78	This purchase was for a Nook ebook reader and cover. The APA questioned the location of this ebook reader on three separate occasions. The City did not provide a response to this request.
8/23/2011	Nuance Global Traders	Denver, CO	\$ 10.74	This purchase was for two containers of lotion and one package of almonds. The purchase was made at the Denver International Airport on 8/23/2011 at 7:49 AM.
10/29/2011	Pump & Pantry	Gretna, NE	\$ 66.19	This purchase was for 18.916 gallons of regular unleaded gasoline at \$3.499 per gallon for a total of \$66.19. The purchase was made in Gretna, NE, at 3:17 PM. The City vehicle permanently assigned to the City Administrator has a 16.9 gallon tank and cannot hold 18.916 gallons of gas. The City Administrator also purchased 13.8 gallons of gas for her City vehicle the day before.

Date	Vendor	City, State	Amount Paid	Description
9/22/2011	Southwest	Dallas, TX	\$ 460.90	This was an online purchase of a business select fare round trip flight from Omaha, NE to Chicago, IL, departing on 10/20/2011 and returning on 10/23/2011. According to the Southwest airlines website, business select fare is the most expensive fare option. Thus, it is doubtful that such a costly fare was a necessary expense of the City.
12/5/2011	Frontier	OK	\$ 30.00	This was an online purchase for stretch seating for a 12/6/2011 flight from Omaha, NE, to Washington, DC. This purchase was made on the City Clerk's credit card.
12/9/2011	Frontier	OK	\$ 30.00	This was an online purchase for stretch seating for a 12/9/2011 flight from Washington, DC, to Omaha, NE.
1/22/2012	Bally's Hotel Las Vegas	Las Vegas, NV	\$ 22.40	This purchase was for an upgraded room at Bally's Hotel in Las Vegas, NV.
9/19/2011	ICMA Internet	Washington, DC	\$ 100.00	The handwritten note on the receipt indicates the purchase was for the ICMA Life Well Run. The APA could not determine with certainty what was purchased. However, it appears to be a fundraising campaign contribution for ICMA's Life Well Run program.

- **Interest and Fees:** During the period examined, the City paid \$223.73 in fees and interest to the credit card company.

Without adequate credit card use policies, proper accounting and payment procedures, and adequate reviews to ensure all credit card purchases are adequately supported and for reasonable City expenses, there is an increased risk for misuse of credit cards and loss of City funds.

Section 13-610(4) provides, in relevant part: “An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases.” That same statute continues:

“In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.”

Despite the numerous instances set out above in which the City Administrator failed to provide itemized receipts – or, in certain instances, any receipts at all – for purchases made with City credit cards, no action was taken to suspend her credit card privileges, as mandated under § 13-610(4).

We recommend the City develop formal, written policies delineating the proper use of City credit cards. Additionally, in compliance with § 13-610(4), we recommend that the City not only require itemized receipts to accompany all purchases but also immediately suspend City credit card privileges when such itemized receipts are not provided. Moreover, the City should ensure all credit card activity is accurately recorded in the City's accounting system, and legitimate charges are paid to the credit card company. We also recommend the City designate one of its Council members to conduct a review of credit card statements and supporting documentation.

3. Travel by the City Administrator

The City did not require travel by the City Administrator to be formally approved by the City Council prior to the event. Per discussion with City staff, travel for all other employees was approved by the City Administrator; however, there was no formal approval of her travel.

Given the extensive amount of travel undertaken by the City Administrator, such a lack of approval is particularly troubling – especially considering the findings noted previously in this letter regarding possible personal gain and lack of control over City credit card purchases. **Exhibit E** details all of the expenses incurred related to out-of-state travel by the City Administrator.

The following table provides a summary of the 11 out-of-state trips taken by the City Administrator during the 16-month period from October 1, 2010, to January 31, 2012.

Travel Dates	Location	Event	Total Paid by City
May 21 - 24, 2011	Las Vegas, NV	ICSC Global Retail Real Estate Convention (1)	\$ 3,175.10
August 23 - 26, 2011	Atlanta, GA	Economic Development Research	\$ 1,272.93
August 29 - September 4, 2011	Kansas City, MO	Economic Development Research	\$ 147.67
September 16 - 21, 2011	Milwaukee, WI	2011 ICMA Conference	\$ 3,738.11
October 20 - 22, 2011	Chicago, IL	Economic Development Research	\$ 753.34
November 1 - 3, 2011	Washington, DC	Economic Development Research	\$ 462.67
November 17 - 21, 2011	Phoenix, AZ	ICMA Planning Conference	\$ 1,362.11
November 23 - 26, 2011	Kansas City, MO	Economic Development Research	\$ 230.15
December 6 - 9, 2011	Washington, DC	ICMA Leadership Conference	\$ 1,740.36
January 21 - 25, 2012	Las Vegas, NV	Economic Development Research	\$ 196.40
May 5 - 12, 2012	Charlottesville, VA	ICMA SEI Leadership Institute (2)	\$ 500.00
Total City Administrator Out-of-State Travel Paid by the City			\$ 13,578.84

(1) Both the City Administrator and the Mayor attended this convention. The majority of all the expenses associated with this trip were put on the City Administrator's credit card; therefore, expenses for both individuals are included in this amount.

(2) Payment of conference registration.

The APA obtained the conference agenda and documentation of the conference registration for each of the above conferences attended. However, no such corroborating evidence was provided at the time these expenses were paid to verify the meetings that were to have taken place for each of the economic development research trips. Therefore, neither the City, nor the APA has any evidence to support the purpose of the trips, who the City Administrator met with, how long the meetings lasted, or any other information pertaining to the expenses incurred on the economic development trips. After the APA's questions regarding these trips, the City Administrator indicated she could possibly obtain after-the-fact acknowledgment of these trips.

Furthermore, during our examination of the City's records, the APA identified several instances of questionable travel expenses. Some of these instances are of special concern because they could have serious tax consequences for the City's employees.

Travel Expense Guidelines

The APA questions whether the City has properly reported travel expenses to the IRS for tax purposes.

According to the Internal Revenue Service's (IRS) "Tax Topic 511 - Business Travel Expenses," travel expenses are "the ordinary and necessary expenses of traveling away from home for your business, profession, or job." Such expenses are generally deductible. However, the IRS warns, "You [the employee] cannot deduct expenses that are lavish or extravagant or that are for personal purposes."

IRS Publication 463 (January 31, 2012), which is entitled "Travel, Entertainment, Gift, and Car Expenses," for use in 2011, states:

"If you [the employee] meet the three rules for accountable plans, your employer should not include any reimbursements in your income in box 1 of your Form W-2 [taxable wages]."

According to that same publication, the three rules of an accountable plan are:

1. Employees' expenses must have a business connection
2. Employees must adequately account for the expenses to their employer within a reasonable amount of time
3. Employees must return any excess reimbursement within a reasonable period of time

The publication notes the following regarding which expenses must be adequately accounted for:

"You [the employee] must account for all amounts you received from your employer during the year as advances, reimbursements, or allowances. This includes amounts you charged to your employer by credit card or other method. You must give your employer the same type of records and supporting information that you would have to give the IRS if the IRS questioned a deduction on your return." (Emphasis added.)

The IRS also describes what qualifies as adequate accounting in order to meet the second rule of an accountable plan, as follows:

"You [the employee] adequately account by giving your employer a statement of expense . . . or a similar record in which you entered each expense at or near the time you had it, along with documentary evidence (such as receipts) of your travel, mileage, and other employee business expenses."

The "statement of expense . . . or a similar record" is defined in IRS Publication 463 as including the following elements: 1) amount (or cost); 2) time (includes dates); 3) place or description; and 4) business purpose. The IRS also notes that the "documentary evidence," which must be included, is considered adequate if it contains the amount, date, place, and essential character of the expense.

For those instances in which the required expense records are incomplete, IRS Publication 463 provides the following guidance:

"If you [the employee] do not have complete records to prove an element of an expense [elements include cost, time, place, or date], then you must prove the element with: Your own written or oral statement containing specific information about the element, and [o]ther supporting evidence that is sufficient to establish the element." (Emphasis added.)

Given the aforementioned IRS guidelines, the following issues may be problematic for the City:

Lack of Itemized Receipts: As previously noted, **Exhibit A** lists 50 credit card transactions by the City Administrator, totaling \$2,918.32, for which the receipt, or other documentation provided, was not itemized. These transactions are identified in **Exhibit A** as those with a “Yes” in the “Receipt Provided” column, a “No” in the “Itemized Receipt” column, and a “No” in the “Personal Purchase Reimbursed by Administrator” column. It also includes the \$48 charge to the City Administrator’s personal credit card that was paid to the City’s credit card company. The APA questions whether these receipts or other documentation would qualify as adequate documentary evidence under the IRS guidelines, as they were primarily credit card receipts that included the location, date, and amount, but did not describe the “essential character of the expense.”

No Receipt Form: As mentioned previously, **Exhibit A** also provides a detailed listing of 38 credit card transactions by the City Administrator, totaling \$1,784.45, which was paid by the City without any documentary evidence other than a form noting the lack of receipt for the charge. These transactions are identified in **Exhibit A** as those with a “Yes” in the “Form Noting No Receipt” column. These forms, provided by the City Administrator when no receipt was available, did not contain “specific information about the element.” Generally, only the amount (or cost) was noted, along with the payee/vendor. See **Attachment 2** for an example of one of these forms. “Other supporting evidence,” as required by the IRS, was never provided.

For example, a \$667 credit card charge on August 28, 2011, at Hilton Garden Inn Downtown in Atlanta, Georgia, was paid with a form indicating a lack of receipt as the only support. **Attachment 2** includes this transaction. This payment appears to be the lodging charges for the trip to Atlanta, which was for three nights. However, if it was only lodging, the City paid \$222 per night.

Excessive Lodging: The Federal per diem lodging rate for Atlanta, Georgia, in August 2011 was \$132 per night, making a \$222 per night lodging fee appear excessive. However, because the APA was unable to determine if the total amount included only lodging or other expenses, such as meals, it is impossible to determine what was actually purchased and if the purchase had an ordinary and necessary business purpose.

Excessive Meals: The APA also identified many meal expenses that exceeded \$50 for a single meal. The following table illustrates some of those purchases. Without detailed documentation to support those expenses, the APA was unable to determine how many meals were paid for or whether alcohol was purchased.

Trans Date	Payee Name	Location	Amount	APA Notes
9/19/2011	Hilton Hotels	Milwaukee, WI	\$ 63.05	No itemized receipt. Purchase made at 9:28 PM for \$53.05, and a \$10.00 tip was included.
9/22/2011	Hyatt Regency	Milwaukee, WI	\$ 70.98	Purchase included on hotel bill, which noted it was for a Bar Dinner charge on 9/18/2011.
11/3/2011	Legal Sea Foods	Arlington, VA	\$ 80.27	No itemized receipt. Purchase made at 5:29 PM for \$66.27, and a \$14.00 tip was included.
11/22/2011	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 124.46	Purchase included on hotel bill, which noted it was for a Compass Dinner Food charge on 11/17/2011.

Trans Date	Payee Name	Location	Amount	APA Notes
11/22/2011	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 82.75	Purchase included on hotel bill, which noted it was for a Compass Dinner Food charge on 11/18/2011.
12/9/2011	Matchbox	Washington, DC	\$ 52.94	No itemized receipt. Purchase made at 7:59 PM on 12/8/2011.
12/9/2011	Washington Court Hotel	Washington, DC	\$ 76.25	Purchase included on hotel bill, which noted it was at Bistro 525 on 12/6/2011.

Unnecessary Expenses: The APA compiled the following transactions in which a meal was purchased, while also being provided by the conference attended, or two different dinner charges were paid on the same date. Since meals are generally included in the cost of the conference, it seems unreasonable to pay for the same meal provided by the conference.

Date	Vendor	Location	Amount	Type of Meal (1)	APA Notes
5/22/2011	Nathan's Hot Dogs	Las Vegas, NV	\$ 17.84	Lunch	A networking brunch was offered on this date at no additional cost according to the conference agenda.
5/23/2011	Flamingo Tropical Brzz	Las Vegas, NV	\$ 34.21	Breakfast	A breakfast event was offered on this date at no additional cost according to the conference agenda.
5/24/2011	Aramark Las Vegas Conv	Las Vegas, NV	\$ 24.86	Lunch	Lunch was offered on this date at no additional cost according to the conference agenda.
9/16/2011	Hyatt Regency	Milwaukee, WI	\$ 15.75	Dinner	An expense reimbursement paid to the City Administrator for \$50.00 noted as dinner on this date. (see next line)
9/16/2011	Unknown (2)	Unknown (2)	\$ 50.00	Dinner	The hotel bill also included a \$15.75 Bar Dinner charge on this date. (see previous line)
9/19/2011	Hyatt Regency	Milwaukee, WI	\$ 10.43	Breakfast	Breakfast was offered on this date according to the conference agenda.
9/19/2011	Hyatt Regency	Milwaukee, WI	\$ 2.60	Lunch	A complimentary lunch and complimentary refreshments were offered on this date according to the conference agenda.
9/19/2011	Hyatt Regency	Milwaukee, WI	\$ 19.00	Dinner	There was also a \$63.05 credit card charge for dinner on this date. (see next line)
9/19/2011	Hilton Hotels	Milwaukee, WI	\$ 63.05	Dinner	The hotel bill also included a \$19.00 Bar Dinner charge on this date. (see previous line)
9/20/2011	Applebees	Milwaukee, WI	\$ 16.14	Lunch	A complimentary lunch was offered on this date according to the conference agenda.
11/20/2011	Baja Fresh	Phoenix, AZ	\$ 7.23	Breakfast	A full breakfast was offered on this date according to the conference schedule.

- (1) The APA determined the "Type of Meal" either based on the time in which the charge was incurred or by the description on the hotel bill. Determinations were as follows: Charges incurred from 5:00 AM - 11:00 AM were considered breakfast; from 11:00 AM - 4:00 PM were considered lunch; and from 4:00 PM - 11:00 PM were considered dinner.
- (2) This purchase was reimbursed to the City Administrator through an expense reimbursement. The City Administrator included a handwritten note stating \$50 in cash was paid for dinner on 9/16/2011. The vendor and location were not noted.

A final example of unnecessary travel expenses is related to transportation costs, excluding parking and airfare, for the City Administrator and Mayor's trip to Las Vegas for a convention in May 2011. The convention was held at the Las Vegas Convention Center and the City officials stayed at the Flamingo Las Vegas Hotel. These locations are approximately 2.2 miles apart and are both stops on the Las Vegas Monorail. The Las Vegas airport is also a stop on the monorail. The following costs were incurred for transportation, in addition to the cost of two three-day Monorail passes for \$56:

Date	Amount	Description
5/21/2011	\$ 13.00	Gray Line Airport Shuttle
5/21/2011	\$ 2.00	Shuttle Tip (1)
5/21/2011	\$ 17.00	TaxiPassVegas.com
5/21/2011	\$ 21.00	Taxi (1)
5/22/2011	\$ 48.00	Two One-Day Monorail Passes (City Administrator and Mayor)
5/22/2011	\$ 56.00	Two Three-Day Monorail Passes (City Administrator and Mayor)
5/22/2011	\$ 17.00	Taxi (1)
5/23/2011	\$ 17.00	Taxi (1)
5/24/2011	\$ 5.00	Taxi Tip (1)
	\$ 196.00	

(1) These expenses are those that were paid directly to the City Administrator as a reimbursement of business expenses; however, no documentation was provided to support these expenses, which total \$62. The other expenses were incurred on the City credit card.

Per Diem Allowances

As of January 2012, the City began replacing expense reimbursements with a per diem allowance for meals and incidental expenses. The IRS has different requirements for meeting the three accountable plan rules for per diem allowances. Specifically, Publication 463 states:

“A per diem or car allowance satisfies the adequate accounting requirements for the amount of your expenses only if all the following conditions apply.

- *Your employer reasonably limits payments of your expenses to those that are ordinary and necessary in the conduct of the trade or business.*
- *The allowance is similar in form to and not more than the federal rate . . .*
- *You prove the time (dates), place, and business purpose of your expenses to your employer . . . within a reasonable period of time.*
- *You are not related to your employer . . .”*

The APA questions whether the first of the above four requirements have been met. As previously noted, the City may not be limiting expenses to those that are “ordinary and necessary” business expenses, in accordance with the first requirement, above.

The City’s current policy, which is to provide a per diem allowance for meals equal to the Federal rate, is in accordance with the second requirement above. However, the APA examined the two per diem allowances paid to the City Administrator in January and February 2012, and noted problems with one of the payments.

An incorrect amount was paid, resulting in a \$45 overpayment. The standard Federal per diem for meals and incidental expenses during 2012 is \$46. There are some large cities for which the Federal government has determined a higher per diem is necessary. Omaha is the only city in Nebraska that has a higher per diem for meals and incidentals – \$61. The City Administrator was paid \$183 for meals related to a three-day conference in Lincoln, Nebraska. This amounts to \$61 per day instead of the standard \$46 allowable for that location (Lincoln) under the Federal per diem rates allowed by the IRS.

Finally, the third of the above IRS per diem requirements, says that a statement of expenses should still be provided to the employer. No such record was provided to the City by the City Administrator for either of the two per diem allowances paid in January and February 2012.

Lodging Expenses

The City Administrator and other City staff attended a conference in Lincoln, and the City paid for lodging expenses for the Administrator to stay overnight. These lodging expenses do not appear to be allowable per IRS guidelines.

IRS Publication 463 states that travel expenses are allowable when “traveling away from home for your business, profession, or job.” That publication goes on to explain that an employee is “traveling away from home” if:

“Your [the employee’s] duties require you to be away from the general area of your tax home (defined later) substantially longer than an ordinary day’s work, and [y]ou need to sleep or rest to meet the demands of your work while away from home.” (Emphasis added.)

The APA does not believe the employees were required to work “substantially longer than an ordinary day’s work” for travel to Lincoln from Gretna for a conference.

Additionally, for one conference in Lincoln, which began at 9:00 AM on September 28, 2011, and ended at 12:30 PM on September 30, 2011, the City Administrator stayed three nights, at a rate of \$159 per night, for a total of \$477. Meanwhile, the City Clerk, who also attended the conference, stayed only two nights, at a rate of \$119 per night, for a total of \$238. It is unknown why the City Administrator needed to stay an additional night or why she paid a higher rate. Also related to this conference was a dinner charge at the hotel’s restaurant for \$114.95 at 10:06 PM. This dinner was noted as being for the City Administrator and the City Clerk.

We recommend the City Council implement a formal travel approval procedure for the City Administrator’s travel, which should be completed prior to the event. During the travel approval process, the City Council should obtain supporting documentation for all travel events in order to determine if the travel is reasonable and necessary.

We also recommend the City review the IRS regulations regarding travel expenses, per diem allowances, and reimbursable lodging expenses to ensure the City has policies and procedures in place that are in accordance with those regulations. These procedures should include:

- Obtaining sufficient documentary evidence for all travel expenses in accordance with IRS regulations, as well as per State statute for travel expenses on city credit cards.
- Creating a statement of expense or similar record to summarize the cost, date, location, and business purpose of the travel expenses, in accordance with IRS regulations.
- Establishing a policy for when lodging expenses are reasonable. For example, the Nebraska Department of Administrative Services’ policy states that lodging expenses should only be allowed for events more than 60 miles away (except when extenuating circumstances exist).

4. Vehicle Expenses

The City Administrator was granted unrestricted use of a City vehicle in her employment agreement dated December 20, 2011. Per discussion with City staff, she was given verbal approval to use the vehicle prior to this agreement. The vehicle used by the City Administrator, a 2009 Chrysler Sebring LX Sedan, was purchased by the City on July 10, 2009, for \$13,400 less a \$2,000 trade-in allowance. Neither the City nor the City Administrator kept records to verify the personal or business use of the vehicle. The APA believes such unspecified use of a City vehicle entails Federal tax consequences.

Tax Consequences

Under the heading “Employer Vehicle Used for Both Business and Personal Use,” of Section 14, “Employer-Provided Vehicle,” on page 51 of an IRS Publication entitled “Taxable Fringe Benefit Guide” (January 2012), the following is stated:

“If an employer-provided vehicle is used for both business and personal purposes, substantiated business use is not taxable to the employee (see Substantiation Requirements, below). Personal use is taxable to the employee as wages. The employer can choose to include all use as wages; in this case, the employee may pay the employer for personal use rather than having it treated as wages. Reg. § 1.61-21(c)”

The following is found on the same page of the publication, under the “What is Personal Use?” heading:

“The following are examples of taxable personal use of an employer-provided vehicle:

- *Commuting between residence and work station*
- *Vacation, weekend use*
- *Use by spouse or dependents”*

As pointed out already, in order to avoid tax consequences, the IRS requires there to be adequate substantiation to show that an employer-provided vehicle was used for business purposes. Page 52 of the “Taxable Fringe Benefit Guide,” under the “Substantiation Requirements” heading, contains the following:

“Separate records for business and personal mileage are required. IRC 274(d)

If records are not provided by the employee, the value of all use of the automobile is wages to the employee, and the employee can then take itemized deductions for any substantiated business use on Form 1040, Schedule A. Reg. §1.132-5(b)

If records are provided by the employee to the employer, only the personal use of the automobile is wages to the employee.” (Emphasis added.)

Because the City was unable to provide any documentation to support the business or personal use of this vehicle, it appears the value of the use of the automobile should have been included as taxable wages to the employee.

IRS publications note several methods for establishing the value of an employer-provided vehicle for taxation purposes; however, the City would need to review those methods to determine the appropriate one to use.

Monitoring of Gasoline Purchases

The City does not properly monitor the purchase of gasoline by its employees. The City set up a direct bill process with two local gas stations in Gretna to refuel City vehicles. In addition, the City paid for gasoline charges on any of the City’s ten credit cards. However, the City failed to monitor properly all of these gasoline purchases to ensure amounts appear reasonable and that personal vehicles have not been filled.

As previously noted in Comment Number 2, the City Administrator purchased 18.916 gallons of gas on October 29, 2011, for \$66.19. The City vehicle permanently assigned to the City Administrator has a 16.9 gallon tank and cannot hold 18.916 gallons of gas. The City Administrator also purchased 13.8 gallons of gas for her City vehicle the day before. The APA noted two other instances in which the City Administrator purchased gas on two days in a row, as follows:

Date	Time	Price	Gallons	Carwash	Total	Location
7/11/2011	9:58 AM	\$ 3.599	14.162		\$ 50.97	Gretna, NE
7/12/2011	7:23 PM	\$ 3.699	12.589		\$ 46.57	Gretna, NE
1/15/2012	12:30 PM	\$ 3.299	11.913	\$ 8.43	\$ 47.73	Omaha, NE
1/16/2012	No supporting documentation was available for these charges, other than a signed form indicating the lack of a receipt.				\$ 46.87	Gretna, NE

Had there been proper monitoring, the City would have been in a position to question whether these gasoline purchases by the City Administrator were reasonable and necessary expenditures of the City.

For informational purposes, the APA has included **Exhibit F**, which details all of the gasoline purchases, made both via direct bill and credit card, for the City vehicle currently assigned to the City Administrator. As this exhibit illustrates, there were 60 gasoline-related transactions for this vehicle, totaling \$2,314.10, for the period October 1, 2010, through January 31, 2012. The exhibit also includes a small amount for car washes related to the vehicle. These car washes were combined with the gasoline purchases in the accounting system; therefore, the APA did not exclude them from the exhibit or separate these amounts in the total above.

We recommend the City Council require the City Administrator to provide documentation of the business and personal usage of the employer-provided vehicle. This documentation should be reviewed and approved by the City Council to ensure the business use reported is reasonable and necessary. Then, using this documentation, the City should include the value of the personal use of the vehicle in the City Administrator’s taxable wages, calculated based on one of the methods provided by the IRS. In addition, we recommend the Council establish procedures for tracking gasoline purchases, both through direct bill and credit card purchases, to ensure the amounts appear reasonable and that personal vehicles are not being filled.

5. Other Compliance and Control Findings

During our examination of the City's records, the APA noted other compliance and control issues that should be brought to the Council's attention. Those issues are discussed below.

Nepotism and Open Meetings Act

The City Administrator's daughter had been previously employed with the City as a receptionist, under the direct supervision of the City Clerk. The APA believes this may have constituted a violation of State law. Specifically, Neb. Rev. Stat. § 49-1499.04(1) (Reissue 2010) states:

“An official or employee of a political subdivision may employ or recommend or supervise the employment of an immediate family member if (a) he or she does not abuse his or her official position as described in section 49-1499.05, (b) he or she makes a full disclosure on the record to the governing body of the political subdivision and a written disclosure to the person in charge of keeping records for the governing body, and (c) the governing body of the political subdivision approves the employment or supervisory position.”

Per discussion with City staff, the City Clerk was the direct supervisor of the City Administrator's daughter. However, the City Administrator and the Mayor would have been responsible for the hiring, with the City Administrator recommending the hire. Thus, in order to be in compliance with the above statute, a full disclosure of the circumstances surrounding the hiring should have been reflected in the Council's meeting minutes, along with approval of the employment by the Council. Neither of these statutory requirements appears to have been met.

The City Administrator claimed that the Council gave verbal approval of the hire in Executive Session. Thus, according to her, no documentation of that approval exists in the meeting minutes. If that is indeed the case, such action by the Council may also have violated the Open Meetings Act. Set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2008, Cum. Supp. 2010, Supp. 2011), the Open Meetings Act requires that decisions made in executive session be formalized in open session, which means that such decisions should be recorded in the Council's meeting minutes.

To start, Neb. Rev. Stat. § 84-1410(1) (Supp. 2011) provides, in relevant part:

“Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close.” (Emphasis added.)

While the actual deliberations of the governing body in executive session may remain secret, any subsequent actions must be made publicly. Neb. Rev. Stat. § 84-1410(2) (Supp. 2011) states:

“The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion

to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.” (Emphasis added.)

Additionally, Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2010) provides:

“Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.”

Subsection (2) of that same statute states, in relevant part:

“Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting . . .”

On his web page, at http://www.ago.ne.gov/public_records/open_meetings_act#closed, the Attorney General explains how the above statutory provisions operate when a public body meets in executive session:

“The vote to hold a closed session must be taken in open session, and the entire closed session motion, the vote of each member on the question of holding a closed session, and the time when the closed session commences and ends must be recorded in the minutes. If the motion to close passes, then the presiding officer shall restate on the record immediately prior to the closed session the limitation of the subject matter of the closed session . . . The meeting must be reconvened in open session before any formal action may be taken, and ‘formal action’ in that context is defined in § 84-1410(2) to mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy.” (Emphasis added.)

In light of all of the above, the Council’s meeting minutes should reflect the vote to go into executive session to discuss the hiring of the City Administrator’s daughter. The minutes should reflect also the formal action of the Council in approving, after reconvening in open session, that particular hire. Additionally, there should be evidence, in the Council’s meeting minutes or elsewhere, that the City Administrator provided, as required under § 49-1499.04(1)(b), “a full disclosure on the record to the governing body of the political subdivision and a written disclosure to the person in charge of keeping records for the governing body.”

Per the City Administrator, the hiring of her daughter – as well as the informal Council approval of that hiring – was allowable under the City’s nepotism policy, which states:

“It is the policy of the City of Gretna to prohibit the employment of relatives if such employment would result in one relative directly supervising another or both relatives working in the same department. Members of the immediate family of any elected official of the City shall not be eligible for City employment during the term of said elected official.”

It is important to realize that City policy does not supersede State statute. Rather, at a minimum, City policy should prove reflective of any applicable statutory provisions for political subdivisions. Even so, in addition to the statutory compliance issues discussed above, the APA questions whether the actions taken by the City Administrator were truly in accordance with City policy. It appears both relatives would have been working in the same department, which is prohibited per the City policy.

We recommend the City Council ensure compliance with the Accountability and Disclosure statutes noted above, as well as with the relevant provisions of the Open Meetings Act. To begin with, we recommend the City adopt a nepotism policy that is reflective of State law. The City should then take whatever action necessary to enforce that policy. Such policy should include requiring a full disclosure on the record to the Council and a written disclosure to the City Clerk, as well as formal approval of the hire documented in the Council’s meeting minutes.

Documentation of Time Worked and Leave Used

The City lacks adequate procedures to document the hours worked and leave used by the City Administrator. Currently, the City Administrator only obtains verbal approval from the Mayor for her vacation, sick, and personal leave usage.

Section 6(C) of the employment agreement between the City and the City Administrator states:

“The Employee is entitled to accrue all unused leave, at the highest annual accrual provided to any other employee, and in the event the Employee’s employment is terminated, either voluntarily or involuntarily, the Employee shall be compensated for all accrued vacation time, all paid holidays, sick leave, and other benefits to date.”

Because the City Administrator is entitled to a potentially significant payment upon termination of employment, it is imperative the City properly document the time worked and leave used of the City Administrator. Otherwise, the hours owed under the employment agreement could be in question.

Without adequate review and approval of time and leave usage, there is an increased risk that unauthorized leave or compensation time will be used or not properly recorded.

We recommend the City Council implement a written time recording and leave approval process for the City Administrator. Such process should include formal documentation of the approval for all leave and compensation time used.

Check Numbers

The APA found several check numbers in the accounting system that did not agree to the actual check numbers on hand at the City. City staff was unable to determine the cause of the discrepancies. The table below illustrates three of these discrepancies.

Accounting System Date	Vendor Name	Accounting System Check Number	Physical Check Number	APA Notes
10/5/2010	ELAN	35707	35659	This purchase was for 15.203 gallons of plus unleaded gasoline at \$2.659 per gallon for a total of \$40.42.
10/5/2010	ELAN	35708	35660	This purchase was for cell phone accessories for a total of \$129.71.
7/29/2011	ELAN	37062	37053	This was two purchases. One purchase was for seven meals at Wheatfields Eatery & Bakery in Papillion, NE, for \$92.29. For the second purchase, the APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was for \$1.98.

These discrepancies create a risk that the accounting system can be changed after checks are written, which would have a significant effect on the City’s internal control structure.

We recommend the City investigate the cause of these discrepancies in order to ensure accurate information is reflected in the accounting system, as well as to prevent any similar discrepancies in the future.

Additional Disclosures Noted During the Examination

The APA noted the following information for disclosure:

City Administrator Salary and Benefits

In addition to the unrestricted use of the City’s vehicle, the following salary and benefits are also a part of the City Administrator’s employment agreement:

- Base Salary \$90,184, plus a cost of living increase on the same date as all other personnel that shall equal the percentage amount awarded to all other employees annually.
- 100% of the premiums for health, tax-qualified long term care, hospitalization, surgical, vision, dental and comprehensive medical insurance for the Employee and 85% of the premiums for her dependents health premium, or in the event no such plan exists, to provide coverage for the Employee and her dependents.
- The premium for term life insurance in the amount of one (1) times the Employee’s annual base salary, including all increases in the base salary during the life of this agreement.
- Sick and Personal leave accrued at the highest rate provided to any other employee.
- In the event the Employee’s employment is terminated, either voluntarily or involuntarily, the Employee shall be compensated for all accrued vacation time, all paid holidays, sick leave, and other benefits to date.
- Enrollment into the applicable State or local retirement system and payment of all the appropriate contributions on the Employee’s behalf, for both the City and Employee share required.

- Participation in the City of Gretna's established retirement plan, currently ING Financial 401A plan at a rate up to 6% of annual salary.
- Professional dues and subscriptions necessary for continuation and full participation in national, regional, state, and local associations, and organizations.
- Travel and subsistence expenses for professional and official travel, meetings, and occasions to adequately continue the professional development of the Employee.
- A laptop computer, tablet computer, and any associated software, required for the Employee to perform the job and to maintain communication.
- The purchase, care, and operation and payment of a Smart Phone or Personal Daily Assistant (PDA) for the Employee's full unrestricted use with capabilities to send and receive telephone calls, instant messaging, and electronic mail for city business.

Bank Statement Reconciliation

As of February 16, 2012, the last date of the APA's on-site visit, the City was not reconciling its bank statements. The employee who previously performed the reconciliations terminated in December 2011, and it appears that November 2011 may have been the last month in which a complete reconciliation took place. According to the City's auditors and staff, the City was currently in the process of searching for an individual to perform the reconciliations.

APA Overall Conclusion

The APA recommends the City Council study the matters related to the comments and issues contained in this letter. The City Council should consider making any and all changes necessary to address, in a timely manner, the financial issues identified herein – thereby protecting the finances of the City by verifying that expenditures of public funds are reasonable and necessary for City business, as well as ensuring compliance with State statutes and IRS tax regulations. Further as recommended above, the City should consult with the City and County Attorneys regarding the ramifications of any possible misuse of the City's credit cards. The APA will also refer the personal financial gain issue to the Nebraska Accountability and Disclosure Commission.

If you have any questions regarding the above information, please contact our office.

Sincerely,

Signed Original on File

Mike Foley
State Auditor

Enclosures

cc: Gretna City Council Members
Sally McGuire, Mayor
Colleen Lawry, City Administrator
John Green, City Attorney

CITY OF GRETNA
TRAVEL ARRANGEMENTS FOR THE MAYOR AND
CITY ADMINSTRATOR FOR LAS VEGAS

ATTACHMENT 1

October 1, 2010, through January 31, 2012

U TRAVEL BY JAN
8127 S 167TH STREET
OMAHA, NE 68136
(402)661-9200



Dear SALLY LOU MCGUIRE,
Thank you for choosing a vacation with U TRAVEL BY JAN. This email is to notify you of the reservation you made when working with Janet Seeger from U TRAVEL BY JAN. You have agreed to the terms and conditions of this vacation as explained by your Travel Agent.

Reservation Number: **BOC28004**
Passengers: SALLY LOU MCGUIRE

- Total Amount of Payments USD **\$917.01** ✓
- Balance Due USD \$0.00
- Deposit Due on 16APR11 USD **\$0.00**
- Full Payment Due on 16APR11 USD **\$917.01**



*Clk
5001-26*

Flights - departing 21MAY11 and returning 24MAY11

Depart Saturday, May 21, 2011 03:00 PM Leaves Omaha (OMA) Arrives in Las Vegas, NV (LAS) Saturday, May 21, 2011 04:00 PM	Southwest Airlines #1491 Nonstop Bulk Fare S
Return Tuesday, May 24, 2011 05:00 PM Leaves Las Vegas, NV (LAS) Arrives in Omaha (OMA) Tuesday, May 24, 2011 09:35 PM	Southwest Airlines #3071 Nonstop Bulk Fare M

† indicates codeshare flight

(Flights, Hotel & Add-ons) **\$Included**

Hotel - check in 21MAY11 and check out 24MAY11

Flamingo Las Vegas Hotel Rating 3.5 ★★★★★
- Location: Las Vegas - Strip
Room 1 - 1 Adult
Room Type - Go Room Stay 3 Nights and Save
30% including Coupon Book
One Night Free!

CITY OF GRETNA
TRAVEL ARRANGEMENTS FOR THE MAYOR AND
CITY ADMINSTRATOR FOR LAS VEGAS
October 1, 2010, through January 31, 2012

ATTACHMENT 1

U TRAVEL BY JAN
8127 S 167TH STREET
OMAHA, NE 68136
(402)661-9200



Dear COLLEEN KATHERINE LAWRY,
Thank you for choosing a vacation with U TRAVEL BY JAN. This email is to notify you of the reservation you made when working with Janet Seeger from U TRAVEL BY JAN. You have agreed to the terms and conditions of this vacation as explained by your Travel Agent.

Reservation Number: **7W4L6004**
Passengers: COLLEEN KATHERINE LAWRY

- Total Amount of Payments USD **\$656.51** ✓
- Balance Due USD \$0.00
- Deposit Due on 15APR11 USD **\$0.00**
- Full Payment Due on 15APR11 USD **\$656.51**

*Call
5001-26*

Flights - departing 21MAY11 and returning 24MAY11

Depart **Saturday, May 21, 2011**
03:00 PM Leaves **Omaha (OMA)**
Arrives in **Las Vegas, NV (LAS) Saturday, May 21, 2011 04:00 PM**

Southwest Airlines
#1491
Nonstop
Bulk Fare S



Return **Tuesday, May 24, 2011**
05:00 PM Leaves **Las Vegas, NV (LAS)**
Arrives in **Omaha (OMA) Tuesday, May 24, 2011 09:35 PM**

Southwest Airlines
#3071
Nonstop
Bulk Fare M



† indicates codeshare flight

(Flights, Hotel & Add-ons)

\$Included

Hotel - check in 21MAY11 and check out 24MAY11

Flamingo Las Vegas
- Location: Las Vegas - Strip
Room 1 - 1 Adult
Room Type - Go Room Stay 3 Nights and Save
30% including Coupon Book
One Night Free!

Hotel Rating 3.5 ★★★★★

CITY OF GRETNA
NO RECEIPT FORM

ATTACHMENT 2

October 1, 2010, through January 31, 2012

CITY OF GRETNA, NEBRASKA
204 North McKenna Avenue
P. O. Box 69
Gretna, Nebraska 68028-0069
(402) 332-3336
Fax (402) 332-5631

DATE: 10/2/2011
Vendor Number: _____

To: <u>Elan</u>
Address:
City: _____ State: _____ Zip _____
Amount Due: <u>\$ 764.81</u>
Comment: <u>No receipts</u>

Description:	Charges:	Credits:	Balance:
Hilton Gardens Atlanta GA	667.00		
OP Carwash Overland Park KS	7.00	6/20/11	
McDonalds Rockport, mo	3.56		
ICMA Internet Washington DC	7.25	17.00	
Hyatt Regency Milwaukee WI frontier web OK 9/16 + 9/20	23.00 7.30 - 15.20		
TOTAL	764.81		

Date Paid: _____ Check No. _____ Account No. 5001-26

Approval: [Signature]

STATEMENT FORM
of



CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit A

Credit Card Statement					General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator	
Transaction Date	Day of the Week	Payee Name	Location	Amount	Account Description	Date	Vendor Name	Check Number	Amount					
10/2/2010	Saturday	Shell Oil	Gretna, NE	\$ 40.42	This purchase was for 15.203 gallons of plus unleaded gasoline at \$2.659 per gallon for a total of \$40.42. The purchase was made in Gretna, NE at 9:13 AM. The accounting system description indicates this purchase was for a city car. The number on the physical check did not agree to the check number in the accounting system.	VEHICLE GAS/ CITY CAR #21	10/5/2010	ELAN	35707	\$ 40.42	Yes	Yes	N/A	No
10/4/2010	Monday	Verizon Wrls	Omaha, NE	\$ 129.71	This purchase was for cell phone accessories. The number on the physical check did not agree to the check number in the accounting system.	TELEPHONE	10/5/2010	ELAN	35708	\$ 129.71	Yes	Yes	N/A	No
10/8/2010	Friday	2Co.com*The Logo Co	OH	\$ 199.00	This purchase was for logo and stationary design.	OFFICE SUPPLIES	10/19/2010	ELAN	35729	\$ 199.00	Yes	Yes	N/A	No
10/13/2010	Wednesday	Best Buy	New York, NY	\$ 48.97	This purchase was for a surge protector and netbook sleeve.	NEW EQUIPMENT	10/19/2010	ELAN	35731	\$ 48.97	Yes	Yes	N/A	No
10/22/2010	Friday	The Buckle	Omaha, NE	\$ 17.25	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charges were reimbursed by personal check; however, the APA was not provided with the date of reimbursement.						No	No	No	Yes
10/31/2010	Sunday	Van Heusen	Gretna, NE	\$ 176.22	This purchase was for four items described as women's accessories, three women's knit tops, two women's sweaters, and one women's woven bottoms. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS- ADMIN CLK/ DEP CLK	11/16/2010	ELAN	35859	\$ 176.22	Yes	Yes	N/A	No
10/31/2010	Sunday	Van Heusen	Gretna, NE	\$ 21.28	This purchase was for two items described as women's accessories. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS- ADMIN CLK/ DEP CLK	11/16/2010	ELAN	35859	\$ 21.28	Yes	Yes	N/A	No
11/5/2010	Friday	JCPenney Store	Omaha, NE	\$ 87.70	This purchase was for five articles of clothing. The receipt did not note the time of the purchase. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS- SUM100GM125(5 0P/50W)	11/16/2010	ELAN	35859	\$ 87.70	Yes	Yes	N/A	No
11/6/2010	Saturday	U Stop	Ashland, NE	\$ 43.47	This purchase was for 15.258 gallons of gasoline at \$2.849 per gallon for a total of \$43.47. The purchase was made in Ashland, NE at 1:58 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	11/16/2010	ELAN	35860	\$ 43.47	Yes	Yes	N/A	No
11/14/2010	Sunday	Platos Closet	NE	\$ 126.26	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The charges were reimbursed by personal check on 11/20/2010.						Yes	No	N/A	Yes
11/17/2010	Wednesday	S&E 66	Gretna, NE	\$ 44.26	This purchase was for 15.812 gallons of midgrade unleaded gasoline at \$2.799 per gallon for a total of \$44.26. The purchase was made in Gretna, NE at approximately 5:40 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	12/7/2010	ELAN	35927	\$ 44.26	Yes	Yes	N/A	No
12/3/2010	Friday	K&K House of Trophies	Gretna, NE	\$ 36.50	This purchase was for a plaque for Charles D. Brewer, City Council Member, for a total of \$36.50. The City Council Minutes for the 12/7/2010 meeting noted that Brewer was presented a plaque by the Mayor for many years of service and commitment.	OFFICE SUPPLIES	12/7/2010	ELAN	35934	\$ 36.50	Yes	Yes	N/A	No
12/4/2010	Saturday	U Stop	Ashland, NE	\$ 40.06	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.						No	No	No	No
12/9/2010	Thursday	G Nail & Spa	Gretna, NE	\$ 91.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 1/6/2011.						No	No	No	Yes
12/15/2010	Wednesday	Shell Oil	Gretna, NE	\$ 36.33	This purchase was for 12.619 gallons of unleaded plus gasoline at \$2.879 per gallon for a total of \$36.33. The purchase was made in Gretna, NE at 7:42 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	12/21/2010	ELAN	36000	\$ 36.33	Yes	Yes	N/A	No
12/17/2010	Friday	Dollar-General	Gretna, NE	\$ 35.31	This purchase was for Christmas satins and batteries. The accounting system description indicates this purchase was for office supplies.	OFFICE SUPPLIES	12/21/2010	ELAN	36001	\$ 35.31	Yes	Yes	N/A	No
12/28/2010	Tuesday	Pump & Pantry	Gretna, NE	\$ 45.09	This purchase was for 14.550 gallons of regular unleaded gasoline at \$3.099 per gallon for a total of \$45.09. The purchase was made in Gretna, NE at 7:37 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	1/5/2011	ELAN	36057	\$ 45.09	Yes	Yes	N/A	No

CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
2/1/2011	Tuesday	S&E 66	Gretna, NE	\$ 47.53	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for gas for a city car.	VEHICLE GAS/CITY CAR #21	3/16/2011	ELAN	36347	\$ 47.53	No	No	Yes	No
2/4/2011	Friday	O'Reilly Auto	MO	\$ 187.23	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 3/11/2011.						No	No	No	Yes
2/26/2011	Saturday	TJ Maxx	Omaha, NE	\$ 26.74	This purchase was for one article of clothing. The accounting system description indicates the purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	4/20/2011	ELAN	36500	\$ 26.74	Yes	Yes	N/A	No
3/1/2011	Tuesday	Marriott Cornhusker	Lincoln, NE	\$ 50.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at The Terrace Grille restaurant at 7:37 AM in Lincoln, NE. The purchase was for \$42.56 and a \$7.44 tip was included for a total of \$50.00. The accounting system description indicates this purchase was for the Mayor, City Administrator, and another person.	PROFESSIONAL DEVELOPMENT	3/1/2011	ELAN	36286	\$ 50.00	Yes	No	N/A	No
3/10/2011	Thursday	S&E 66	Gretna, NE	\$ 45.76	This purchase was for 12.715 gallons of unleaded gasoline at \$3.599 per gallon for a total of \$45.76. The purchase was made in Gretna, NE at approximately 4:50 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	3/16/2011	ELAN	36347	\$ 45.76	Yes	Yes	N/A	No
4/5/2011	Tuesday	Gretna Gas	Gretna, NE	\$ 45.85	This purchase was for 12.530 gallons of ethanol at \$3.659 per gallon for a total of \$45.85. The purchase was made in Gretna, NE at 12:37 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	5/3/2011	ELAN	36571	\$ 45.85	Yes	Yes	N/A	No
4/11/2011	Monday	S&E 66	Gretna, NE	\$ 53.28	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for gas for a city car.	VEHICLE GAS/CITY CAR #21	5/3/2011	ELAN	36571	\$ 53.28	No	No	Yes	No
4/18/2011	Monday	Southwest Airlines	WI	\$ 917.01	This purchase was for the Mayor's hotel and airfare for a roundtrip flight from Omaha, NE to Las Vegas, NV departing on 5/21/2011 and returning on 5/24/2011. The supporting documentation provided was not itemized as it did not break out the amounts for the hotel and airfare separately. After the APA questioned why the Mayor's hotel and airfare charges were significantly higher, the City Administrator indicated that there were two tickets to The Lion King show in Las Vegas included in the Mayor's charges (\$130 per ticket). The documentation provided to the City Clerk as support for these charges did not include any indication that the tickets had also been purchased.	PROFESSIONAL DEVELOPMENT	5/3/2011	ELAN	36570	\$ 917.01	Yes	No	N/A	No
4/18/2011	Monday	Southwest Airlines	WI	\$ 656.51	This purchase was for the City Administrator's hotel and airfare for a roundtrip flight from Omaha, NE to Las Vegas, NV departing on 5/21/2011 and returning on 5/24/2011. The supporting documentation provided was not itemized as it did not break out the amounts for the hotel and airfare separately.	PROFESSIONAL DEVELOPMENT	5/3/2011	ELAN	36570	\$ 656.51	Yes	No	N/A	No
4/22/2011	Friday	ICSC	NY	\$ 50.00	This purchase was for the Mayor to become a member of the International Council of Shopping Centers (ICSC). Becoming a member of ICSC allowed the Mayor to receive a reduced price for attending the conference. The Mayor joined ICSC as a public affiliate member.	MEMBERSHIP FEES	5/3/2011	ELAN	36569	\$ 50.00	Yes	Yes	N/A	No
4/22/2011	Friday	ICSC	NY	\$ 100.00	This purchase was for the City Administrator to become a member of ICSC. Becoming a member of ICSC allowed the City Administrator to receive a reduced price for attending the conference. The City Administrator joined ICSC as a public institution member.	MEMBERSHIP FEES	5/3/2011	ELAN	36569	\$ 100.00	Yes	Yes	N/A	No
4/22/2011	Friday	ICSC	NY	\$ 900.00	This purchase was the registration fees for the Mayor and City Administrator to attend the ICSC Global Retail Real Estate Convention in Las Vegas, NV from 5/22/2011 to 5/25/2011.	PUBLIC RELATIONS	5/3/2011	ELAN	36571	\$ 900.00	Yes	Yes	N/A	No
4/29/2011	Friday	Tip Top Tux	Omaha, NE	\$ 147.94	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 6/7/2011.						No	No	No	Yes

CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
5/3/2011	Tuesday	Bookrags Inc	WA	\$ 7.99	The APA was unable to determine what was purchased, as only an email was provided, not an itemized receipt. The email notes that an "item" was purchased from BookRags for \$7.99, but that when the receipt was printed it went into cyberspace.	PRINTING/ PUBLICATION/ SUBSCRIPT	5/18/2011	ELAN	36624	\$ 14.98 (1)	Yes	No	N/A	No
5/4/2011	Wednesday	Bookrags Inc	WA	\$ 6.99	The APA was unable to determine what was purchased, as only an email was provided, not an itemized receipt. The email notes that an "item" was purchased from BookRags for \$6.99, but that when the receipt was printed it went into cyberspace.	PRINTING/ PUBLICATION/ SUBSCRIPT	5/18/2011	ELAN	36624	\$ - (1)	Yes	No	N/A	No
5/5/2011	Thursday	Pump & Pantry	Gretna, NE	\$ 52.16	The APA was unable to determine what was purchased, as only an email was provided, not an itemized receipt. The email notes that \$52.18 in gas was purchased for a city car on 5/5/2011, but that a receipt would not print. The actual charge per the credit card statement was \$52.16; however, the City paid the credit card company \$52.18.	VEHICLE GAS/ CITY CAR #21	5/18/2011	ELAN	36623	\$ 52.18	Yes	No	N/A	No
5/20/2011	Friday	Chances "R" Restaurant	York, NE	\$ 32.23	This purchase was for three meals at the Chances R Restaurant in York, NE. Per the receipt, the purchase was made on 5/20/2011 at 1:01 PM. Per a handwritten note on the receipt, this purchase was for a fire banquet lunch.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ 455.56 (2)	Yes	Yes	N/A	No
5/21/2011	Saturday	TaxiPassVegas.com	Las Vegas, NV	\$ 17.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to public relations.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ 24.25 (3)	No	No	Yes	No
5/21/2011	Saturday	Mandalay Bay Raffles	Las Vegas, NV	\$ 72.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Raffles Cafe at the Mandalay Bay hotel in Las Vegas at 6:59 PM. The purchase was for \$60.00 and a \$12.00 tip was included for a total of \$72.00. The accounting system description indicates this purchase was related to public relations.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	No	N/A	No
5/21/2011	Saturday	Gray Line	NV	\$ 13.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Gray Line Airport Shuttle on 5/21/2011; however, no time or location is noted on the receipt. The accounting system description indicates this purchase was related to public relations.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	No	N/A	No
5/21/2011	Saturday	Pump & Pantry	Gretna, NE	\$ 50.29	This purchase was for 13.272 gallons of super unleaded gasoline at \$3.789 per gallon for a total of \$50.29. The purchase was made in Gretna, NE at 9:39 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	6/8/2011	ELAN	36724	\$ 50.29	Yes	Yes	N/A	No
5/22/2011	Sunday	364 PBC Las Vegas	Las Vegas, NV	\$ 3.75	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating there was no receipt. The accounting system description indicates this purchase was related to public relations.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (3)	No	No	Yes	No
5/22/2011	Sunday	364 PBC Las Vegas	Las Vegas, NV	\$ 3.50	The APA was unable to determine what was actually purchased as there was no supporting documentation available for these charges other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to public relations.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (3)	No	No	Yes	No
5/22/2011	Sunday	Flamingo Tropical Brzz	Las Vegas, NV	\$ 34.06	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/22/2011 at 8:04 AM. Per the receipt, the meals were \$28.56 and a \$5.50 tip was included for a total of \$34.06.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/22/2011	Sunday	Aramark Starbucks	Las Vegas, NV	\$ 5.40	This purchase was for two coffees from Starbucks at 10:49 AM.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/22/2011	Sunday	Flamingo Stn Mnorail	Las Vegas, NV	\$ 56.00	This purchase was for two three-day transportation passes in Las Vegas. The passes were valid from 5/22/2011 to 5/25/2011 and were noted as being for the City Administrator and the Mayor. Per the Las Vegas Monorail website, the rate for a three-day pass is \$28.00.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/22/2011	Sunday	Nathan's Hot Dogs	Las Vegas, NV	\$ 17.84	This purchase was for two meals at Nathans in the Las Vegas Convention Center on 5/22/2011 at 11:15 AM. A networking brunch was offered on 5/22/2011 from 1:00 to 2:00 PM at no additional cost, according to the conference agenda.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No

CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit A

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
5/23/2011	Monday	The UPS Store	Las Vegas, NV	\$ 4.27	This purchase was for five color copies at a price of \$0.79 per page. Per the receipt, this purchase was made on 5/23/2011 at 1:06 PM.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/23/2011	Monday	The UPS Store	Las Vegas, NV	\$ 8.65	This purchase was for printing eight pages at a price of \$1.00 per page. Per the receipt, this purchase was made on 5/23/2011 at 4:56 PM.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/23/2011	Monday	Flamingo Bch Club Gril	Las Vegas, NV	\$ 7.00	This purchase was for two waters at the Flamingo Beach Club in the Flamingo hotel on 5/23/2011 at 2:26 PM. Per the receipt, the waters were \$6.00 and a \$1.00 tip was included for a total of \$7.00.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/23/2011	Monday	Flamingo Tropical Brzz	Las Vegas, NV	\$ 34.21	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/23/2011 at 7:35 AM. Per the receipt, the meals were \$34.21. A breakfast event was offered on 5/23/2011 from 7:00 to 8:00 AM at no additional cost, according to the conference agenda.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/23/2011	Monday	Las Vegas Conv Ctr	Las Vegas, NV	\$ 5.41	This purchase was for two waters at Sbarro in the Las Vegas Convention Center and was made on 5/23/2011 at 10:23 AM.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/24/2011	Tuesday	Aramark Las Vegas Conv	Las Vegas, NV	\$ 24.86	This purchase was for two meals at the Food Market in the Las Vegas Convention Center on 5/24/2011 at 12:51 PM. Lunch was offered on 5/24/2011 from 12:00 to 1:00 PM at no additional cost, according to the conference agenda.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/24/2011	Tuesday	Flamingo Tropical Brzz	Las Vegas, NV	\$ 37.95	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/24/2011 at 7:46 AM. Per the receipt, the meals were \$37.95.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/24/2011	Tuesday	Ampco Parking Eppley	Omaha, NE	\$ 48.00	This purchase was for airport parking at Eppley in Omaha, NE. The parking began on 5/21/2011; however, the return date was not legible on the receipt.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/24/2011	Tuesday	Blue Burrito	Las Vegas, NV	\$ 6.68	This purchase was for two waters at the Blue Burrito in the McCarran International Airport and was made on 5/24/2011 at 3:55 PM.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	Yes	N/A	No
5/26/2011	Thursday	Denny's	Gretna, NE	\$ 24.17	This purchase was for two meals on 5/26/2011 at 1:17 PM in Gretna, NE. Per the receipt, the meals totaled \$17.92, plus \$1.25 in tax, and a \$5.00 tip, for a total of \$24.17. The accounting system description indicates this purchase was for a Chamber lunch for two people.	PUBLIC RELATIONS	6/22/2011	ELAN	36811	\$ 24.17	Yes	Yes	N/A	No
6/1/2011	Wednesday	Pump & Pantry	Gretna, NE	\$ 52.38	This purchase was for 14.160 gallons of super unleaded gasoline at \$3.699 per gallon for a total of \$52.38. The purchase was made in Gretna, NE at 5:23 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	6/22/2011	ELAN	36808	\$ 52.38	Yes	Yes	N/A	No
6/9/2011	Thursday	Petrows Restaurant	Omaha, NE	\$ 12.83	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Petrow's Restaurant in Omaha, NE on 6/9/2011. Per the receipt, the purchase totaled \$9.83 and a \$3.00 tip was included for a total of \$12.83. The accounting system description indicates this was for meals while attending a CPM conference.	PUBLIC RELATIONS	6/22/2011	ELAN	36812	\$ 28.00 (4)	Yes	No	N/A	No
6/10/2011	Friday	UNO Food Service	Omaha, NE	\$ 6.75	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at UNO Food Services in Omaha, NE on 6/10/2011 at 12:28 PM. The accounting system description indicates this was for meals while attending a CPM conference.	PUBLIC RELATIONS	6/22/2011	ELAN	36812	\$ - (4)	Yes	No	N/A	No
6/11/2011	Saturday	Bucky's Express	Omaha, NE	\$ 47.87	This purchase was for 13.011 gallons of regular unleaded gasoline at \$3.679 per gallon for a total of \$47.87. The purchase was made in Omaha, NE at 12:17 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	6/22/2011	ELAN	36808	\$ 47.87	Yes	Yes	N/A	No
6/11/2011	Saturday	Arby's	Omaha, NE	\$ 8.42	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Arby's in Omaha, NE on 6/11/2011 at 11:29 AM. The accounting system description indicates this was for meals while attending a CPM conference.	PUBLIC RELATIONS	6/22/2011	ELAN	36812	\$ - (4)	Yes	No	N/A	No

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6/17/2011	Friday	U Save Petro	Kearney, NE	\$ 47.48	The APA was unable to determine what was purchased, as only an illegible receipt was provided, not an itemized receipt. The only legible information on the receipt was the vendor name at the top which said Sunmart Foods. Per the handwritten note on the receipt, purchase was for \$47.48 in gas for a city car.	VEHICLE GAS/ CITY CAR #21	6/22/2011	ELAN	36808	\$ 47.48	Yes	No	N/A	No
6/17/2011	Friday	Subway	Kearney, NE	\$ 7.33	This purchase was for one meal at Subway in Kearney, NE at 11:56 AM. The accounting system description indicates that this purchase was for a meal while attending a conference in Kearney.	PUBLIC RELATIONS	6/22/2011	ELAN	36810	\$ 77.64 (13)	Yes	Yes	N/A	No
6/22/2011	Wednesday	Famous Dave's	Lincoln, NE	\$ 39.69	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Famous Dave's in Lincoln, NE on 6/22/2011 at 6:17 PM. The purchase was for \$33.09 and a \$6.60 tip was included for a total charge of \$39.69.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36889	\$ 82.16 (5)	Yes	No	N/A	No
6/23/2011	Thursday	Super Saver	Lincoln, NE	\$ 16.01	This purchase was for various grocery items (carrots, berries, chicken) totaling \$16.01 and purchased at 6:39 PM.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36889	\$ - (5)	Yes	Yes	N/A	No
6/23/2011	Thursday	Aura	Lincoln, NE	\$ 12.61	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Aura in Lincoln, NE on 6/23/2011 at 7:50 AM. The purchase was for \$8.61 and a \$4.00 tip was included for a total charge of \$12.61.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36889	\$ - (5)	Yes	No	N/A	No
6/24/2011	Friday	Aura	Lincoln, NE	\$ 13.85	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Aura in Lincoln, NE on 6/24/2011 at 12:28 PM. The purchase was for \$10.85 and a \$3.00 tip was included for a total charge of \$13.85.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36889	\$ - (5)	Yes	No	N/A	No
6/24/2011	Friday	Holiday Inn	Lincoln, NE	\$ 167.86	This purchase was for a hotel room in Lincoln, NE arriving 6/22/2011 and departing 6/24/2011. The room charges were \$154.00 (\$77.00 per night for two nights) and the taxes were \$13.86 for a total of \$167.86.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36889	\$ 167.86	Yes	Yes	N/A	No
6/26/2011	Sunday	Frontier	OK	\$ 148.40	This was an online purchase of a round trip flight from Omaha, NE to Milwaukee, WI, departing on 9/16/2011 and returning on 9/21/2011. The flight was for the City Administrator to attend the ICMA Annual Conference from 9/17/2011 - 9/21/2011.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36892	\$ 148.40	Yes	Yes	N/A	No
6/27/2011	Monday	ICMA Internet	DC	\$ 908.00	This online purchase was for registration for the International City/County Management Association (ICMA) Annual Conference in Milwaukee, WI. The base registration fee was \$600 and the following additional amounts were paid: \$145 for a Civic Engagement Workshop; \$145 for a Getting the Most out of Teams Workshop; and \$18 for a Bayshore Town Center event.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36892	\$ 908.00	Yes	Yes	N/A	No
7/12/2011	Tuesday	Pump & Pantry	Gretna, NE	\$ 46.57	This purchase was for 12.589 gallons of regular unleaded gasoline at \$3.699 per gallon for a total of \$46.57. The purchase was made in Gretna, NE at 7:23 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	8/31/2011	VOID-MIS		\$ 46.57	Yes	Yes	N/A	No
7/25/2011	Monday	WM Supercenter	Gretna, NE	\$ 234.77	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 7/27/2011.						No	No	No	Yes
7/25/2011	Monday	CR*ConsumerReports.org	NY	\$ 19.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for online access to consumer reports.	MEMBERSHIP FEES	8/16/2011	ELAN	37243	\$ 19.00	No	No	Yes	No
7/26/2011	Tuesday	Wheatfields Eatery	Papillion, NE	\$ 92.29	This purchase was for seven meals at Wheatfields Eatery & Bakery in Papillion, NE. Per the receipt, the total amount for food was \$75.04, plus \$5.25 in sales tax and a \$12.00 tip, for a total of \$92.29. The accounting system description indicates that this purchase was for a 911 meeting. The number on the physical check did not agree to the check number in the accounting system.	ECONOMIC DEVELOPMENT	7/29/2011	ELAN	37062	\$ 92.29	Yes	Yes	N/A	No

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7/27/2011	Wednesday	CaterOmaha Courthouse	Omaha, NE	\$ 1.98	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at CaterOmaha Courthouse in Omaha, NE on 7/27/2011 at 8:34 AM. The number on the physical check did not agree to the check number in the accounting system.	ECONOMIC DEVELOPMENT	7/29/2011	ELAN	37062	\$ 1.98	Yes	No	N/A	No
7/27/2011	Wednesday	Pump & Pantry	Gretna, NE	\$ 25.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.						No	No	No	No
7/28/2011	Thursday	Frontier	OK	\$ 278.90	This was an online purchase of a round trip flight from Omaha, NE to Atlanta, GA, departing on 8/23/2011 and returning on 8/26/2011. Per discussion with the City Administrator, this was a trip she took for economic development research of outlet malls.	PUBLIC RELATIONS	7/29/2011	ELAN	37152	\$ 278.90	Yes	Yes	N/A	No
8/12/2011	Friday	370 Express	Omaha, NE	\$ 55.25	This purchase was for 15.017 gallons of unleaded gasoline at \$3.679 per gallon for a total of \$55.25. The purchase was made in Omaha, NE at 2:00 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	8/16/2011	ELAN	37246	\$ 55.25	Yes	Yes	N/A	No
8/18/2011	Thursday	Sarpy County Safety	NE	\$ 146.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 9/4/2011. Sarpy County Safety provides educational programs for traffic violations.						No	No	No	Yes
8/19/2011	Friday	Barnes & Noble	Omaha, NE	\$ 180.78	This purchase was for a Nook ebook reader and cover.	PROFESSIONAL DEVELOPMENT	9/6/2011	ELAN	37304	\$ 180.78	Yes	Yes	N/A	No
8/19/2011	Friday	Frontier	Las Cruces, OK	\$ 120.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to an ICMA conference.	PROFESSIONAL DEVELOPMENT	9/6/2011	ELAN	37302	\$ 120.00	No	No	Yes	No
8/19/2011	Friday	Amazon.com	WA	\$ 35.69	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. It does not appear that the charges were ever paid by the City. The purchase was later returned, and the amount was credited back to the City card on 9/15/2011.						No	No	No	No
8/21/2011	Sunday	Barnes&Noble.com	NJ	\$ 15.40	This online purchase was for a Barnes & Noble ebook titled <i>Moral Intelligence: Enhancing Business Performance and Leadership Success</i> .	PROFESSIONAL DEVELOPMENT	9/6/2011	ELAN	37302	\$ 15.40	Yes	Yes	N/A	No
8/21/2011	Sunday	Barnes&Noble.com	NJ	\$ 15.29	This online purchase was for a Barnes & Noble ebook titled <i>Moral Intelligence 2.0: Enhancing Business Performance and Leadership Success in Turbulent Times</i> .	PROFESSIONAL DEVELOPMENT	9/6/2011	ELAN	37303	\$ 15.29	Yes	Yes	N/A	No
8/22/2011	Monday	M's Pub	Omaha, NE	\$ 64.84	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 9/4/2011.						No	No	No	Yes
8/23/2011	Tuesday	Quizno's Concourse	Denver, CO	\$ 9.40	This purchase was for one meal. Per the receipt, the purchase was made at the Denver International Airport on 8/23/2011 at 9:35 AM. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 9.40	Yes	Yes	N/A	No
8/23/2011	Tuesday	Embassy Suites	Omaha, NE	\$ 14.00	This purchase was for parking on 8/22/2011 at the Embassy Suites hotel in Omaha, NE.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 14.00	Yes	Yes	N/A	No
8/23/2011	Tuesday	Hello Atlanta	Atlanta, GA	\$ 46.16	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Hello Atlanta on 8/23/2011 at 6:16 PM. Hello Atlanta is a souvenir store and food market. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 46.16	Yes	No	N/A	No

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8/23/2011	Tuesday	Nuance Global Traders	Denver, CO	\$ 10.74	This purchase was for two containers of lotion and one package of almonds. The purchase was made at the Denver International Airport on 8/23/2011 at 7:49 AM. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research. This charge was paid twice, once via check # 37302 with the detailed receipt attached, and again via check # 37362 with a credit card receipt attached.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37362	\$ 10.74	Yes	Yes	N/A	No
8/23/2011	Tuesday	Nuance Global Traders	Denver, CO	\$ -	This is the duplicate payment of the above noted transaction that was paid by the City twice. See above for more details.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 10.74				
8/23/2011	Tuesday	Hello Atlanta	Atlanta, GA	\$ 11.87	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Hello Atlanta on 8/23/2011 at 4:10 PM. Hello Atlanta is a souvenir store and food market. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 11.87	Yes	No	N/A	No
8/23/2011	Tuesday	Frontier	Melbourne, FL	\$ 8.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The credit card statement indicates this was an in-flight purchase. This trip was for economic development research.	PROFESSIONAL DEVELOPMENT	9/6/2011	ELAN	37302	\$ 8.00	No	No	Yes	No
8/23/2011	Tuesday	Daniel's Taxi	Stone Mountain, GA	\$ 45.00	This purchase was for cab fare on 8/23/2011. The fare came to \$33.50 and an \$11.50 tip/misc. charge was included for a total of \$45.00. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/6/2011	ELAN	37302	\$ 45.00	Yes	Yes	N/A	No
8/25/2011	Thursday	Starbucks	Atlanta, GA	\$ 8.19	This purchase was for food items for \$8.19 in Atlanta, GA. Per the receipt, the purchase was at 11:01 AM. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ 213.99 (6)	Yes	Yes	N/A	No
8/25/2011	Thursday	Salad Sensations	GA	\$ 7.98	This purchase was for food items for \$7.98 in Atlanta, GA. Per the receipt, the purchase was at 11:13 AM. The purchase was for \$5.98 and a \$2.00 tip was included for a total of \$7.98. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	Yes	N/A	No
8/25/2011	Thursday	Hello Atlanta	Atlanta, GA	\$ 8.62	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The APA could not read the receipt; therefore, we could not determine when the purchase was made. Hello Atlanta is a souvenir store and food market. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	No	N/A	No
8/26/2011	Friday	Frontier	Melbourne, FL	\$ 8.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company. This trip was for economic development research.						No	No	No	No
8/26/2011	Friday	Ampco Parking Eppley	Omaha, NE	\$ 54.00	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 8/23/2011 to 8/26/2011. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37362	\$ 54.00	Yes	Yes	N/A	No

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8/26/2011	Friday	Denver Chop	Denver, CO	\$ 38.78	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was at 7:12 PM at the Denver International Airport. The purchase was for \$33.78 and a \$6.22 tip was handwritten on the credit card receipt for a total of \$40.00; however, \$38.78 was charged on the credit card. The City made a payment to the credit card company for this purchase totaling \$40.00 resulting in a \$1.22 overpayment. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	No	N/A	No
8/27/2011	Saturday	Z-Wireless	Papillion, NE	\$ 28.87	This purchase was for a Samsung Droid screen protector and case.	TELEPHONE	9/20/2011	ELAN	37361	\$ 28.87	Yes	Yes	N/A	No
8/28/2011	Sunday	U Stop	Ashland, NE	\$ 45.12	This purchase was for 12.198 gallons of regular gasoline at \$3.699 per gallon for a total of \$45.12. The purchase was made in Ashland, NE at 2:34 PM. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	9/20/2011	ELAN	37360	\$ 45.12	Yes	Yes	N/A	No
8/28/2011	Sunday	Hilton Garden Inn	Atlanta, GA	\$ 667.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37422	\$ 667.00	No	No	Yes	No
8/29/2011	Monday	OP Carwash	Overland Park, KS	\$ 7.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.	VEHICLE GAS/ CITY CAR #21	10/4/2011	ELAN	37422	\$ 7.00	No	No	Yes	No
8/29/2011	Monday	Arthur Bryants	Kansas City, KS	\$ 28.76	The purchase was for two meals for \$28.76 in Kansas City. Per the receipt, the purchase was at 11:57 AM. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. Per the City Administrator, this trip was from 8/29/2011 to 9/4/2011. The City Administrator's parents live in the Kansas City area.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	Yes	N/A	No
9/4/2011	Sunday	Bravo	Leawood, KS	\$ 38.55	The purchase was for two meals for \$38.55 in Leawood, KS. Per the receipt, the purchase was at 1:39 PM. The purchase was for \$33.55 and a \$5.00 tip was included for a total of \$38.55. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	Yes	N/A	No
9/4/2011	Sunday	QT	Overland Park, KS	\$ 46.73	This purchase was for 12.531 gallons of blend mid gasoline at \$3.729 per gallon for a total of \$46.73. The purchase was made in Overland Park, KS at 6:39 PM. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. The accounting system description indicates this purchase was for a city car. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.	VEHICLE GAS/ CITY CAR #21	9/20/2011	ELAN	37360	\$ 46.73	Yes	Yes	N/A	No
9/5/2011	Monday	McDonald's	Rockport, MO	\$ 3.56	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. This purchase was made on a City holiday, Labor Day. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37422	\$ 3.56	No	No	Yes	No
9/7/2011	Wednesday	S&E 66	Gretna, NE	\$ 44.98	This purchase was for 12.161 gallons of mid gasoline at \$3.699 per gallon for a total of \$44.98. The purchase was made in Gretna, NE at 12:39 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	9/20/2011	ELAN	37360	\$ 44.98	Yes	Yes	N/A	No
9/8/2011	Thursday	Sunrize Donuts	Gretna, NE	\$ 13.30	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Gretna, NE at 7:44 AM. The handwritten note on the receipt indicates this purchase was made in connection with an employee meeting.	PROFESSIONAL DEVELOPMENT	9/20/2011	ELAN	37358	\$ 13.30	Yes	No	N/A	No

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9/9/2011	Friday	Wheatfields Eatery	Papillion, NE	\$ 34.01	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Papillion, NE at 12:47 PM. The purchase was for \$28.01 and a \$6.00 tip was included for a total of \$34.01.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	No	N/A	No
9/11/2011	Sunday	Frontier	Milwaukee, WI	\$ 3.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company. The credit card statement indicates this was an in-flight purchase.						No	No	No	No
9/12/2011	Monday	Ruby Tuesday	Omaha, NE	\$ 26.77	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Omaha, NE at 12:11 PM. The purchase was for \$22.77 and a \$4.00 tip was included for a total of \$26.77.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	No	N/A	No
9/13/2011	Tuesday	ICMA Internet	DC	\$ 17.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was made in connection with an ICMA Conference.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37422	\$ 24.25 (7)	No	No	Yes	No
9/13/2011	Tuesday	Marshalls	Omaha, NE	\$ 33.28	This purchase was for one article of clothing and a small miscellaneous item at 5:54 PM. The accounting system description indicates the purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	10/4/2011	ELAN	37424	\$ 143.43 (8)	Yes	Yes	N/A	No
9/15/2011	Thursday	Amazon.com	WA	\$ (35.69)	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. It does not appear the charges were ever paid by the City. The purchase was later returned and the amount credited back to the City card.						No	No	No	No
9/15/2011	Thursday	Shell Oil	Gretna, NE	\$ 47.93	This purchase was for 13.064 gallons of unleaded gasoline at \$3.669 per gallon for a total of \$47.93. The purchase was made in Gretna, NE at 7:30 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	9/20/2011	ELAN	37364	\$ 47.93	Yes	Yes	N/A	No
9/15/2011	Thursday	TJ Maxx	Papillion, NE	\$ 42.79	This purchase was for one article of clothing at 9:55 AM. The accounting system description indicates the purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	9/20/2011	ELAN	37364	\$ 42.79	Yes	Yes	N/A	No
9/16/2011	Friday	TJ Maxx	Papillion, NE	\$ 110.15	This purchase was for six articles of clothing and accessories at 1:29 PM. The accounting system description indicates the purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	10/4/2011	ELAN	37424	\$ - (8)	Yes	Yes	N/A	No
9/16/2011	Friday	Frontier	OK	\$ 20.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.	CONSULTANT FEES	10/4/2011	ELAN	37422	\$ 40.00 (9)	No	No	Yes	No
9/16/2011	Friday	South Hangar at Eppley	Omaha, NE	\$ 15.93	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 1:59 PM in Omaha, NE. The purchase was for \$12.93 and a \$3.00 tip was included for a total of \$15.93.	ECONOMIC DEVELOPMENT	9/28/2011	ELAN	37397	\$ 15.93	Yes	No	N/A	No
9/17/2011	Saturday	77 Transportation LLC	Milwaukee, WI	\$ 39.50	This purchase was for a taxi for \$29.50 and a \$10.00 tip/misc charge included for a total of \$39.50. Per the receipt, the purchase was made on 9/16/2011.	ECONOMIC DEVELOPMENT	9/28/2011	ELAN	37397	\$ 39.50	Yes	Yes	N/A	No
9/18/2011	Sunday	Hilton Hotels	Milwaukee, WI	\$ 3.39	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at Starbucks in Milwaukee, WI. The purchase was for \$2.39 and a \$1.00 tip was included for a total of \$3.39.	PROFESSIONAL DEVELOPMENT	9/28/2011	ELAN	37397	\$ 3.39	Yes	No	N/A	No
9/19/2011	Monday	ICMA Internet	Washington, DC	\$ 100.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The handwritten note on the receipt indicates the purchase was for the ICMA Life Well Run. The APA could not determine with certainty what was purchased. However, it appears to be a fundraising campaign contribution for ICMA's Life Well Run program.	MEMBERSHIP FEES	9/28/2011	ELAN	37397	\$ 100.00	Yes	No	N/A	No
9/19/2011	Monday	ICMA Internet	Washington, DC	\$ 7.25	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37422	\$ - (7)	No	No	Yes	No

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Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
9/19/2011	Monday	Hilton Hotels	Milwaukee, WI	\$ 63.05	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at the Milwaukee Chop House at 9:28 PM in Milwaukee, WI. The purchase was for \$53.05 and a \$10.00 tip was included for a total of \$63.05. The hotel bill also included a \$19.00 Bar Dinner charge on this date.	PROFESSIONAL DEVELOPMENT	9/28/2011	ELAN	37397	\$ 63.05	Yes	No	N/A	No
9/20/2011	Tuesday	ICMA Internet	Washington, DC	\$ 20.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The handwritten note on the receipt indicates the purchase was for a book.	PRINTING/PUBLICATION/SUBSCRIPT	9/28/2011	ELAN	37397	\$ 20.00	Yes	No	N/A	No
9/20/2011	Tuesday	Hilton Hotels	Milwaukee, WI	\$ 6.04	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at Starbucks in Milwaukee, WI at 10:31 AM. The purchase was for \$5.04 and a \$1.00 tip was included for a total of \$6.04. Complimentary refreshments were offered on 9/20/2011 at 9:30 AM, according to the conference agenda.	PROFESSIONAL DEVELOPMENT	9/28/2011	ELAN	37397	\$ 6.04	Yes	No	N/A	No
9/20/2011	Tuesday	Eleven Wireless	Portland, OR	\$ 4.25	This purchase was for computer and printing usage at the Hyatt Regency Milwaukee Business Center.	PRINTING/PUBLICATION/SUBSCRIPT	9/28/2011	ELAN	37397	\$ 4.25	Yes	Yes	N/A	No
9/20/2011	Tuesday	Applebees	Milwaukee, WI	\$ 16.14	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 1:35 PM for \$13.14 and a \$3.00 tip was included for a total of \$16.14. A complimentary lunch was offered on 9/20/2011 beginning at 12:15 PM, according to the conference agenda.	PROFESSIONAL DEVELOPMENT	9/28/2011	ELAN	37397	\$ 16.14	Yes	No	N/A	No
9/20/2011	Tuesday	Frontier	OK	\$ 20.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.	CONSULTANT FEES	10/4/2011	ELAN	37422	\$ - (9)	No	No	Yes	No
9/21/2011	Wednesday	Yellow Cab Co-Op	Milwaukee, WI	\$ 39.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. This purchase was for fare of \$29.00 and a \$10.00 extra charge included for a total of \$39.00.	ECONOMIC DEVELOPMENT	9/28/2011	ELAN	37397	\$ 39.00	Yes	No	N/A	No
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ 1,150.90	This purchase was for a hotel room in Milwaukee, WI arriving 9/16/2011 and departing 9/21/2011 for room charges of \$810.00, taxes of \$122.30, and food charges of \$218.60 for a total of \$1,150.90. According to the hotel receipt, there was one Bar Dinner charge on 9/16 for \$15.75 (there was also an expense reimbursement paid to the City Administrator for \$50.00 noted as dinner on 9/16), one In Room Dining Breakfast Food charge on 9/17 for \$35.81, one Bistro Lunch Food charge on 9/17 for \$26.28, another Bar Dinner charge on 9/17 for \$17.75, another Bar Dinner charge on 9/18 for \$70.98, bottled water on 9/18 for \$3.00, another In Room Dining Breakfast Food charge on 9/19 for \$10.43 (breakfast was offered on 9/19 from 7:00 - 8:15 AM, according to the conference agenda), one Sarah's Pantry Lunch charge on 9/19 for \$2.60 (a complimentary lunch was offered on 9/19 beginning at 11:00 AM and complimentary refreshments were also offered on 9/19 beginning at 2:00 PM, according to the conference agenda), another Bar Dinner charge on 9/19 for \$19.00 (there was also a credit card charge for dinner at the Milwaukee Chop House on 9/19), and another Bar Dinner charge on 9/20 for \$17.00. The hotel receipt also notes that these charges are in connection with an ICMA 2011 Annual Meeting. When the hotel room was booked in June 2011, the City issued a payment to the credit card company for \$928.26 for the cost of the hotel rooms on check #36892 even though the credit card was not charged at that time. When the City Administrator actually stayed at the hotel in September 2011, the credit card was then charged for the actual costs associated with the hotel stay. The City again issued a payment to the credit card company for \$1,150.90 for the cost of the hotel room. The City paid the credit card company twice for the same purchase.	CONSULTANT FEES	9/28/2011	ELAN	37396	\$ 1,150.90	Yes	Yes	N/A	No

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Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ -	This is the original payment of the above noted transaction that was paid by the City twice. See above for more details.	ECONOMIC DEVELOPMENT	6/29/2011	ELAN	36892	\$ 928.26				
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ 23.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 11:18 AM on 9/21/2011 at the Bistro in the Hyatt Regency for \$19.10 and a \$3.90 tip was included for a total of \$23.00. This charge was paid twice, once via check # 37397 with the original receipt attached, and again via check # 37422 with a form attached indicating there was no receipt for the charge.	ECONOMIC DEVELOPMENT	9/28/2011	ELAN	37397	\$ 23.00	Yes	No	N/A	No
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ -	This is the duplicate payment of the above noted transaction that was paid by the City twice. See above for more details.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37422	\$ 23.00				
9/22/2011	Thursday	Southwest	Dallas, TX	\$ 460.90	This was an online purchase of a round trip flight at business select fare from Omaha, NE to Chicago, IL, departing on 10/20/2011 and returning on 10/23/2011. According to Southwest airlines website, business select fare is the most expensive fare option. This trip was for economic development research.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37427	\$ 460.90	Yes	Yes	N/A	No
9/23/2011	Friday	UNO Food Service	Omaha, NE	\$ 8.15	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 12:16 PM in Omaha, NE.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37423	\$ 162.93 (14)	Yes	No	N/A	No
9/27/2011	Tuesday	Drake Kryterion Inc	AZ	\$ 75.00	This was an online purchase of an Applied Knowledge Assessment. Per the City's handwritten note, this purchase was for membership.	MEMBERSHIP FEES	9/28/2011	ELAN	37398	\$ 75.00	Yes	Yes	N/A	No
9/27/2011	Tuesday	Shell Oil	Gretna, NE	\$ 34.67	This purchase was for 8.945 gallons of unleaded gasoline at \$3.459 per gallon, a carwash for \$3.74, tax of \$0.26, and discount of \$0.27 for a total of \$34.67. The purchase was made in Gretna, NE at 7:46 AM. The City did not take into consideration the discount and paid the credit card company \$34.94 instead of \$34.67 resulting in an overpayment of \$0.27 to the credit card company. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS CITY CAR #21	9/28/2011	ELAN	37397	\$ 34.94	Yes	Yes	N/A	No
9/28/2011	Wednesday	The Green Gateau	Lincoln, NE	\$ 61.30	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Lincoln, NE at 7:53 PM. The purchase was for \$51.30 and a \$10.00 tip was included for a total of \$61.30. Per a handwritten note on the receipt, the City was supposed to pay \$25.00 of this charge and the City Administrator would personally pay the remaining \$36.30. The \$36.30 was reimbursed by personal check on 10/1/2011; however, the City also paid the credit card company \$36.30 rather than \$25.00 so \$11.30 was overpaid.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37424	\$ 36.30	Yes	No	N/A	Yes
9/29/2011	Thursday	Marriott Cornhusker	Lincoln, NE	\$ 31.19	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for a meal.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37603	\$ 31.19	No	No	Yes	No
9/29/2011	Thursday	Marriott Cornhusker	Lincoln, NE	\$ 114.95	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Lincoln, NE at 10:06 PM. The purchase was for \$94.95 and a \$20.00 tip was included for a total of \$114.95.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37423	\$ - (14)	Yes	No	N/A	No
10/1/2011	Saturday	ICMA Internet	DC	\$ 50.00	This purchase was for the application fee for ICMA volunteer credentialing.	MEMBERSHIP FEES	10/4/2011	ELAN	37426	\$ 50.00	Yes	Yes	N/A	No
10/1/2011	Saturday	Marriott Cornhusker	Lincoln, NE	\$ 46.37	This purchase was for parking for \$16.00, tips for \$10.00, and a meal for \$20.37 from 9/27/2011 to 9/30/2011 totaling \$46.37, while attending a conference in Lincoln, NE.	PROFESSIONAL DEVELOPMENT	10/4/2011	ELAN	37425	\$ 46.37	Yes	Yes	N/A	No
10/4/2011	Tuesday	Animal Shelter	Van Nuys, CA	\$ 137.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/5/2011	Wednesday	Target	Rosemead, CA	\$ 35.85	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes

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Exhibit A

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
10/6/2011	Thursday	Union 76	San Gabriel, CA	\$ 42.09	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/10/2011	Monday	United	Burbank, CA	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/10/2011	Monday	United	Burbank, CA	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/10/2011	Monday	United	Burbank, CA	\$ 60.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/10/2011	Monday	United	Burbank, CA	\$ 250.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/10/2011	Monday	United	Burbank, CA	\$ 120.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charges were reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/13/2011	Thursday	Frontier	OK	\$ 301.90	This was an online purchase of a round trip flight from Omaha, NE to Washington, DC, departing on 11/1/2011 and returning on 11/3/2011. The accounting system description indicates this purchase was made in connection with an ICMA Conference.	PROFESSIONAL DEVELOPMENT	10/18/2011	ELAN	37475	\$ 301.90	Yes	Yes	N/A	No
10/14/2011	Friday	US Airways	Tempe, AZ	\$ 324.90	This was an online purchase of a round trip flight from Omaha, NE to Phoenix, AZ, departing on 11/17/2011 and returning on 11/21/2011.	PROFESSIONAL DEVELOPMENT	10/18/2011	ELAN	37476	\$ 354.90 (10)	Yes	Yes	N/A	No
10/14/2011	Friday	Agent Fee	AZ	\$ 30.00	This purchase was for a miscellaneous charge associated with the above round trip flight from Omaha, NE to Phoenix, AZ.	PROFESSIONAL DEVELOPMENT	10/18/2011	ELAN	37476	\$ - (10)	Yes	Yes	N/A	No
10/14/2011	Friday	Pump & Pantry	Gretna, NE	\$ 43.15	This purchase was for 12.332 gallons of regular unleaded gasoline at \$3.499 per gallon for a total of \$43.15. The purchase was made in Gretna, NE at 4:52 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	10/18/2011	ELAN	37473	\$ 43.15	Yes	Yes	N/A	No
10/14/2011	Friday	Ruby Tuesday	Omaha, NE	\$ 27.77	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 12:29 PM in Omaha, NE. The purchase was for \$22.77 and a \$5.00 tip was included for a total of \$27.77. The accounting system description indicates this purchase was for an admin lunch.	PROFESSIONAL DEVELOPMENT	10/18/2011	ELAN	37474	\$ 27.77	Yes	No	N/A	No
10/15/2011	Saturday	Omaha's Hair Choice	NE	\$ 187.70	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 11/8/2011.						No	No	No	Yes
10/16/2011	Sunday	Walgreens	Omaha, NE	\$ 29.76	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.						No	No	No	Yes
10/19/2011	Wednesday	Marshalls	Omaha, NE	\$ 64.17	The APA was unable to determine what was purchased, as there was no supporting documentation available for this charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS- ADMIN CLK/ DEP CLK	11/16/2011	ELAN	37603	\$ 64.17	No	No	Yes	No
10/20/2011	Thursday	Hudson News	Omaha, NE	\$ 6.37	This purchase was for water and gum at the Omaha International Airport at 8:30 AM. Per the City Administrator, this trip to Chicago was for economic development research. The City Administrator's brother lives in the Chicago area.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 6.37	Yes	Yes	N/A	No
10/20/2011	Thursday	North Hanger At Eppley	Omaha, NE	\$ 2.37	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 8:30 AM in Omaha, NE.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 2.37	Yes	No	N/A	No

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Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
10/20/2011	Thursday	Southwest	Dallas, TX	\$ 3.00	This purchase was for a fare change.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 3.00	Yes	Yes	N/A	No
10/21/2011	Friday	Starbucks	Chicago, IL	\$ 6.33	This purchase was for one meal for \$6.33 in Chicago, IL. Per the receipt, the purchase was made on 10/21/2011 at 11:44 AM.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 6.33	Yes	Yes	N/A	No
10/22/2011	Saturday	Cym*Cymax Stores LLC	VA	\$ 510.66	This online purchase was for a cabinet, a bookcase, and a door kit (two doors).	NEW EQUIPMENT	11/2/2011	ELAN	37561	\$ 510.66	Yes	Yes	N/A	No
10/22/2011	Saturday	Silversmith Hotel	Chicago, IL	\$ 17.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Ada's Famous Deli & Restaurant on 10/22/2011 at 1:36 PM in Chicago, IL. The purchase was for \$13.21 and a \$3.79 tip was included for a total of \$17.00. The accounting system description indicates this purchase was for an admin lunch. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 17.00	Yes	No	N/A	No
10/22/2011	Saturday	Yellow Cab	Chicago, IL	\$ 35.00	This purchase was for cab fare. Per the receipt, the purchase was made on 10/22/2011 for \$29.25 and a \$5.75 tip/misc. charge was included for a total of \$36.00. However, the correct total is \$35.00, as shown on the credit card statement. The City incorrectly paid the credit card company \$36.00. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 36.00	Yes	Yes	N/A	No
10/22/2011	Saturday	Filenes Basement	Chicago, IL	\$ 104.24	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	11/2/2011	ELAN	37559	\$ 104.24	Yes	Yes	N/A	No
10/22/2011	Saturday	Frontier	Denver, CO	\$ 60.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for a flight change.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37603	\$ 60.00	No	No	Yes	No
10/22/2011	Saturday	Ampco Parking Eppley	Omaha, NE	\$ 40.50	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 10/20/2011 to 10/22/2011.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 40.50	Yes	Yes	N/A	No
10/22/2011	Saturday	Sprigs	IL	\$ 13.63	This purchase was for one meal for \$13.63 at the Chicago Midway Airport. Per the receipt, the purchase was made on 10/22/2011 at 4:43 PM. A \$3.00 tip was handwritten on the receipt, for a total of \$16.63; however, only \$13.63 was charged on the credit card. The City overpaid the credit card company by \$3.00. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37558	\$ 16.63	Yes	Yes	N/A	No
10/28/2011	Friday	ICMA Internet	DC	\$ 500.00	This purchase is the payment of a nonrefundable deposit for an ICMA Leadership Conference in Charlottesville, VA from 5/5/2012 to 5/12/2012.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37564	\$ 500.00	Yes	Yes	N/A	No
10/29/2011	Saturday	Express Parcs	Lincoln, NE	\$ 4.00	This purchase was for parking in Lincoln, NE from 11:15 AM to 3:44 PM on 10/28/2011. Per a handwritten note with the receipt, this was related to an NCMA event. The amount paid to the credit card company includes a \$1.00 parking charge from another employee's credit card. This charge was paid twice, once via check # 37565 with the original receipt attached, and again via check # 37759 with a form attached indicating there was no receipt for the charge.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37565	\$ 5.00 (16)	Yes	Yes	N/A	No
10/29/2011	Saturday	Express Parcs	Lincoln, NE	\$ -	This is the duplicate payment of the above noted transaction that was paid by the City twice. See above for more details.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 4.00				
10/29/2011	Saturday	Pump & Pantry	Gretna, NE	\$ 66.19	This purchase was for 18.916 gallons of regular unleaded gasoline at \$3.499 per gallon for a total of \$66.19. The purchase was made in Gretna, NE at 3:17 PM. The City vehicle permanently assigned to the City Administrator has a 16.9 gallon tank and cannot hold 18.916 gallons of gas. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	11/2/2011	ELAN	37565	\$ 66.19	Yes	Yes	N/A	No
10/30/2011	Sunday	Gordmans Inc	Papillion, NE	\$ 46.29	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge, other than a signed form indicating there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	12/21/2011	ELAN	37759	\$ 46.29	No	No	Yes	No

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Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
11/1/2011	Tuesday	Gas Mart USA	Platte City, MO	\$ 44.40	This purchase was for 14.012 gallons of unleaded gasoline at \$3.169 per gallon for a total of \$44.40. The purchase was made in Platte City, MO at 10:19 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	11/16/2011	ELAN	37606	\$ 44.40	Yes	Yes	N/A	No
11/1/2011	Tuesday	Frontier	OK	\$ 20.00	The APA was unable to determine what was purchased, as only an email was provided, not an itemized receipt. The email indicates the purchase was for an excess bag charge.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37606	\$ 20.00	Yes	No	N/A	No
11/2/2011	Wednesday	Hilton Garden Inn	Fairfax, VA	\$ 10.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Hilton Garden Inn at 8:33 AM in Fairfax, VA. The purchase was for \$6.25 and a \$3.75 tip was included for a total of \$10.00. The accounting system description indicates this purchase was for a meal.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37606	\$ 10.00	Yes	No	N/A	No
11/3/2011	Thursday	Legal Sea Foods	Arlington, VA	\$ 80.27	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Legal Sea Foods Restaurant in the Buchanan Building at 5:29 PM in Arlington, VA. The purchase was for \$66.27 and a \$14.00 tip was included for a total of \$80.27. The accounting system description indicates this purchase was for food at a conference for the City Administrator.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37606	\$ 80.27	Yes	No	N/A	No
11/3/2011	Thursday	Hilton Garden Inn	Fairfax, VA	\$ 10.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Hilton Garden Inn at 8:17 AM in Fairfax, VA. The purchase was for \$6.25 and a \$3.75 tip was included for a total of \$10.00. The accounting system description indicates this purchase was for a meal.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37606	\$ 10.00	Yes	No	N/A	No
11/3/2011	Thursday	Ampco Parking Eppley	Omaha, NE	\$ 40.50	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 11/1/2011 to 11/3/2011.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37603	\$ 40.50	Yes	Yes	N/A	No
11/3/2011	Thursday	Frontier	OK	\$ 20.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.						No	No	No	No
11/4/2011	Friday	Midwest Frontier	Milwaukee, WI	\$ 5.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.						No	No	No	No
11/5/2011	Saturday	Hobby-Lobby	Omaha, NE	\$ 74.17	This purchase was for frames and floral accents. The accounting system description indicates this was for building maintenance and/or repairs.	BLDG. MAINTENANCE AND REPAIR	11/16/2011	ELAN	37606	\$ 74.17	Yes	Yes	N/A	No
11/9/2011	Wednesday	S&E 66	Gretna, NE	\$ 42.20	This purchase was for 12.791 gallons of unleaded plus gasoline at \$3.299 per gallon for a total of \$42.20. The purchase was made in Gretna, NE at 8:00 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	11/16/2011	ELAN	37606	\$ 42.20	Yes	Yes	N/A	No
11/10/2011	Thursday	Kearney Ampride	Kearney, NE	\$ 35.59	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Kearney Liquor Cenex Ampride. The APA could not determine when the purchase was made since the time on the receipt was not legible.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37607	\$ 35.59	Yes	No	N/A	No
11/10/2011	Thursday	Boogaarts	Kearney, NE	\$ 16.55	This purchase was for a few small grocery items (cheese, turkey, water, tomatoes, and fruit) for a total of \$16.55.	PROFESSIONAL DEVELOPMENT	11/16/2011	ELAN	37607	\$ 16.55	Yes	Yes	N/A	No
11/11/2011	Friday	Valero Fat Dogs	Kearney, NE	\$ 48.83	This purchase was for 12.686 gallons of midgrade gasoline at \$3.849 per gallon for a total of \$48.83. The purchase was made in Kearney, NE at 1:33 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	11/16/2011	ELAN	37607	\$ 48.83	Yes	Yes	N/A	No
11/13/2011	Sunday	Dollar-General	Gretna, NE	\$ 6.42	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.						No	No	No	Yes
11/14/2011	Monday	Best Buy	Omaha, NE	\$ 199.99	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.						No	No	No	Yes

CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
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Exhibit A

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
11/14/2011	Monday	PacificSunwear.com	CA	\$ 84.54	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.						No	No	No	Yes
11/15/2011	Tuesday	Green Apple	Gretna, NE	\$ 30.54	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Green Apple in Gretna, NE at 11:57 AM for a total of \$30.54. Per a handwritten note on the receipt and the accounting system description, this purchase was related to a YMCA meeting.	OUTDOOR AQUATIC CTR STUDY	12/6/2011	ELAN	37676	\$ 30.54	Yes	No	N/A	No
11/16/2011	Wednesday	Shell Oil	Gretna, NE	\$ 45.26	This purchase was for 13.972 gallons of unleaded plus gasoline at \$3.239 per gallon for a total of \$45.26. The purchase was made in Gretna, NE at 6:59 AM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	12/6/2011	ELAN	37676	\$ 45.26	Yes	Yes	N/A	No
11/17/2011	Thursday	Hudson News	Omaha, NE	\$ 8.26	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 8.26	No	No	Yes	No
11/17/2011	Thursday	US Airways	AZ	\$ 25.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 25.00	No	No	Yes	No
11/18/2011	Friday	AAA Taxi	Phoenix, AZ	\$ 26.14	This purchase was for airport fare. Per the receipt, the purchase was made on 11/17/2011 for \$20.91 and a \$5.23 tip was included for a total of \$26.14.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 26.14	Yes	Yes	N/A	No
11/19/2011	Saturday	Via Business Lounge	AZ	\$ 4.95	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 4.95	No	No	Yes	No
11/20/2011	Sunday	Baja Fresh	Phoenix, AZ	\$ 7.23	This purchase was for one meal at Baja Fresh Central Restaurant. Per the receipt, this purchase was made on 11/20/2011 at 10:39 AM. A full breakfast was offered on 11/20/2011 beginning at 8:00 AM and a meeting was scheduled from 8:30 to 11:00 AM, according to the conference schedule.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 7.23	Yes	Yes	N/A	No
11/20/2011	Sunday	Corner Bakery	Peoria, AZ	\$ 9.77	This purchase was for one meal at the Corner Bakery Café. Per the receipt, this purchase was made on 11/20/2011 at 4:18 PM. The accounting system description indicates this purchase was for a meal at a conference.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 9.77	Yes	Yes	N/A	No
11/21/2011	Monday	AAA Taxi	Phoenix, AZ	\$ 23.00	This purchase was for cab fare. Per the receipt, the purchase was made on 11/21/2011 for \$18.00 and a \$5.00 tip/misc. charge was included for a total of \$23.00.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 23.00	Yes	Yes	N/A	No
11/21/2011	Monday	US Airways	AZ	\$ 19.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 19.00	No	No	Yes	No
11/21/2011	Monday	US Airways	AZ	\$ 25.00	This purchase was for a baggage fee for the 11/17/2011 flight from Omaha, NE to Phoenix, AZ.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 25.00	Yes	Yes	N/A	No
11/21/2011	Monday	US Airways	Phoenix, AZ	\$ 2.00	This purchase was for an excess baggage fee for the 11/21/2011 return flight from Phoenix, AZ to Omaha, NE.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 2.00	Yes	Yes	N/A	No
11/21/2011	Monday	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 2.75	This purchase was for one coffee at the Einstein Bros. Café. Per the receipt, the purchase was made on 11/21/2011 at 5:54 AM.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 2.75	Yes	Yes	N/A	No
11/21/2011	Monday	Via Business Lounge	AZ	\$ 9.95	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 9.95	No	No	Yes	No
11/21/2011	Monday	Via Business Lounge	AZ	\$ 9.95	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 9.95	No	No	Yes	No
11/21/2011	Monday	Ampco Parking Eppley	Omaha, NE	\$ 67.50	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 11/17/2011 to 11/21/2011.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 67.50	Yes	Yes	N/A	No
11/21/2011	Monday	N4 Kokopeli	Phoenix, AZ	\$ 18.44	This purchase was for one meal at the Harbor International Airport. Per the receipt, the purchase was made on 11/21/2011 at 12:24 PM.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 18.44	Yes	Yes	N/A	No

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Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
11/22/2011	Tuesday	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 748.27	This purchase was for a hotel room in Phoenix, AZ arriving 11/17/2011 and departing 11/21/2011 for room charges of \$424.00, taxes of \$56.28, and food charges of \$267.99 for a total of \$748.27. According to the hotel receipt, there was one Compass Dinner Food charge on 11/17/2011 for \$124.46, one In Room Dining Lunch Food charge on 11/18/2011 for \$38.75, another Compass Dinner Food charge on 11/18/2011 for \$82.75, and a Terrace Breakfast Food charge on 11/21/2011 for \$22.03. The hotel receipt also notes that these charges are in connection with an ICMA Planning Committee Meeting. The payment to the credit card company was split because \$530.00 was paid ahead on 11/2/2011 and then the remaining \$218.27 was paid upon receiving the credit card statement. According to the agenda, the conference began at 5:00 PM on 11/18/2011 and ended at 11:00 AM on 11/20/2011.	PROFESSIONAL DEVELOPMENT	11/2/2011	ELAN	37561	\$ 530.00	Yes	Yes	N/A	No
11/22/2011	Tuesday	Hyatt Hotels Phoenix	Phoenix, AZ	\$ -	This is the remaining payment for the above noted transaction.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 218.27	Yes	Yes	N/A	No
11/23/2011	Wednesday	Barnes & Noble	Omaha, NE	\$ 12.79	The APA was unable to determine what was purchased, as an itemized receipt was not provided, only a customer order pickup receipt. The purchase was made at Barnes & Noble in Omaha, NE at 12:46 PM for a total of \$12.79.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37676	\$ 12.79	Yes	No	N/A	No
11/23/2011	Wednesday	Roomstayscom	FL	\$ 5.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.						No	No	No	No
11/23/2011	Wednesday	Southwest	Dallas, TX	\$ 10.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 20.00 (11)	No	No	Yes	No
11/23/2011	Wednesday	Southwest	Dallas, TX	\$ 10.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating there was no receipt.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ - (11)	No	No	Yes	No
11/23/2011	Wednesday	Frontier	OK	\$ 294.90	This was an online purchase of a round trip flight from Omaha, NE to Washington, DC, departing on 12/6/2011 and returning on 12/9/2011. The accounting system description indicates this was related to an ICMA event. The trip was for the City Administrator, but paid for on the City Clerk's credit card.	PROFESSIONAL DEVELOPMENT	12/6/2011	ELAN	37678	\$ 294.90	Yes	Yes	N/A	No
11/23/2011	Wednesday	Southwest	Dallas, TX	\$ 294.90	This was a purchase was for a round trip flight from Omaha, NE to Las Vegas, NV departing on 1/21/2012 and returning on 1/25/2012. The APA was not provided any documentation to indicate that this purchase was ever paid to the credit card company.						Yes	Yes	N/A	No
11/24/2011	Thursday	Minute Stop	Overland Park, KS	\$ 21.78	This purchase was for 6.918 gallons of unleaded gasoline at \$3.149 per gallon for a total of \$21.78. Per the receipt, the purchase was actually made on 11/23/2011 in Overland Park, KS at 9:25 PM. The accounting system description indicates this purchase was for a city car. This charge was paid twice, once via check # 37680 with the original receipt attached, and again via check # 37759 with a form attached indicating there was no receipt for the charge. Also, the second charge was coded as professional development in the accounting system instead of coding it to the city car. The City Administrator's parents live in the Kansas City area.	VEHICLE GAS/ CITY CAR #21	12/6/2011	ELAN	37680	\$ 21.78	Yes	Yes	N/A	No
11/24/2011	Thursday	Minute Stop	Overland Park, KS	\$ -	This is the duplicate payment of the above noted transaction that was paid by the City twice. See above for more details.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 21.78				
11/24/2011	Thursday	TSP	WA	\$ 137.40	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. This purchase was made on a City holiday, Thanksgiving Day.	PROFESSIONAL DEVELOPMENT	12/21/2011	ELAN	37759	\$ 137.40	No	No	Yes	No
11/26/2011	Saturday	Stein-Mart	Lenexa, KS	\$ 49.19	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS- ADMIN CLK/ DEP CLK	12/6/2011	ELAN	37680	\$ 49.19	Yes	Yes	N/A	No
11/26/2011	Saturday	Vzwrlls*mw	GA	\$ 106.99	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.						No	No	No	Yes

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Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
11/28/2011	Monday	Pump & Pantry	Gretna, NE	\$ 45.22	This purchase was for 13.875 gallons of regular unleaded gasoline at \$3.259 per gallon for a total of \$45.22. The purchase was made in Gretna, NE at 6:52 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	12/6/2011	ELAN	37676	\$ 45.22	Yes	Yes	N/A	No
11/30/2011	Wednesday	Amazon.com	WA	\$ 36.82	This was an online purchase for three books: <i>A Whole New Mind: Why Right-Brainers Will Rule the Future</i> , <i>Outliers: The Story of Success</i> , and <i>Good to Great and the Social Sectors: A Monograph to Accompany Good to Great</i> . According to the receipt, the purchase was made on 11/29/2011.	PRINTING/ PUBLICATION/ SUBSCRIPT	12/6/2011	ELAN	37680	\$ 36.82	Yes	Yes	N/A	No
11/30/2011	Wednesday	Spence Counseling Cent	Omaha, NE	\$ 91.92	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/9/2012.						No	No	No	Yes
12/4/2011	Sunday	S&E 66	Gretna, NE	\$ 45.24	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for gas for a city car.	VEHICLE GAS/ CITY CAR #21	1/17/2012	ELAN	37864	\$ 45.24	No	No	Yes	No
12/4/2011	Sunday	WM Supercenter	Gretna, NE	\$ 102.91	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/12/2012.						No	No	No	Yes
12/5/2011	Monday	Shell Oil	Gretna, NE	\$ 41.83	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for gas for a city car.	VEHICLE GAS/ CITY CAR #21	1/17/2012	ELAN	37864	\$ 41.83	No	No	Yes	No
12/5/2011	Monday	Frontier	OK	\$ 20.00	This was an online purchase for excess bags for a 12/6/2011 flight from Omaha, NE to Washington, DC. This purchase was made on the City Clerk's credit card.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37833	\$ 20.00	Yes	Yes	N/A	No
12/5/2011	Monday	Frontier	OK	\$ 30.00	This was an online purchase for stretch seating for a 12/6/2011 flight from Omaha, NE to Washington, DC. This purchase was made on the City Clerk's credit card.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37833	\$ 30.00	Yes	Yes	N/A	No
12/6/2011	Tuesday	New Belgium Spoke	Denver, CO	\$ 12.22	The APA was unable to determine what was actually purchased as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 11:01 AM at the Denver International Airport. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 12.22	Yes	No	N/A	No
12/7/2011	Wednesday	B Smith's Restaurant	Washington, DC	\$ 18.40	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 5:55 PM in Washington, DC. The purchase was for \$15.40 and a \$3.00 tip was included for a total of \$18.40. The accounting system description indicates this purchase was made in connection with a Leadership Class. The conference agenda indicates that dinner would be at B Smith's as a class from 6:00 to 8:00 PM.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 18.40	Yes	No	N/A	No
12/9/2011	Friday	Ampco Parking Eppley	Omaha, NE	\$ 54.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for parking.	PROFESSIONAL DEVELOPMENT	1/17/2012	ELAN	37864	\$ 54.00	No	No	Yes	No
12/9/2011	Friday	Frontier	OK	\$ 20.00	This was an online purchase for excess bags for a 12/9/2011 flight from Washington, DC to Omaha, NE.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37833	\$ 20.00	Yes	Yes	N/A	No
12/9/2011	Friday	Frontier	OK	\$ 30.00	This was an online purchase for stretch seating for a 12/9/2011 flight from Washington, DC to Omaha, NE.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37833	\$ 30.00	Yes	Yes	N/A	No

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Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
12/9/2011	Friday	Washington Court Hotel	Washington, DC	\$ 993.55	This purchase was for a hotel room in Washington, DC arriving 12/6/2011 and departing 12/9/2011 for \$754.65, taxes of \$109.43, and credit of \$30 for a total of \$834.08. According to the hotel receipt, there were two purchases at Bistro 525 for \$76.25 on 12/6/2011 and \$18.62 on 12/9/2011. There was one purchase from room service on 12/8/2011 for \$25.90. There were three purchases from Fed City Bar for \$12.90 each, twice on 12/7/2011 and once on 12/8/2011 for a total of \$38.70; these charges were reimbursed by personal check on 1/4/2012. These purchases totaled \$993.55 with \$954.85 paid by the City and \$38.70 paid by the City Administrator. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37827	\$ 954.85 (15)	Yes	Yes	N/A	Yes
12/9/2011	Friday	Hudson News	Washington, DC	\$ 0.09	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	1/17/2012	ELAN	37864	\$ 14.18 (12)	No	No	Yes	No
12/9/2011	Friday	Hudson News	Washington, DC	\$ 14.09	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	PROFESSIONAL DEVELOPMENT	1/17/2012	ELAN	37864	\$ - (12)	No	No	Yes	No
12/9/2011	Friday	Matchbox	Washington, DC	\$ 52.94	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at 7:59 PM on 12/8/2011. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 52.94	Yes	No	N/A	No
12/10/2011	Saturday	Fabulously Fresh	Washington, DC	\$ 7.90	This purchase was for one meal for \$7.90 at Reagan National Airport. Per the receipt, the purchase was made on 12/9/2011 at 6:56 PM. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 7.90	Yes	Yes	N/A	No
12/10/2011	Saturday	DC Flyer & Empire Cab	Washington, DC	\$ 26.75	This purchase was for a taxi for \$16.75 and a \$10.00 tip/misc charge was included for a total of \$26.75. The receipt did not indicate the date of purchase. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 26.75	Yes	Yes	N/A	No
12/11/2011	Sunday	WM Supercenter	Gretna, NE	\$ 18.90	This purchase was for batteries.	JANITORIAL SUPPLIES	1/3/2012	ELAN	37829	\$ 18.90	Yes	Yes	N/A	No
12/11/2011	Sunday	Midwest Frontier	Milwaukee, WI	\$ 10.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The credit card statement indicates this was an in-flight purchase.	PROFESSIONAL DEVELOPMENT	1/17/2012	ELAN	37864	\$ 10.00	No	No	Yes	No
12/12/2011	Monday	ALX Taxi Med	Alexandria, VA	\$ 27.97	This purchase was for a taxi for \$17.97 and a \$10.00 tax charge was included for a total of \$27.97 on 12/6/2011. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 27.97	Yes	Yes	N/A	No
12/17/2011	Saturday	Shell Oil	Gretna, NE	\$ 42.69	This purchase was for 13.777 gallons of plus unleaded gasoline at \$3.099 per gallon for a total of \$42.69. The purchase was made in Gretna, NE at 7:44 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	12/28/2011	ELAN	37809	\$ 42.69	Yes	Yes	N/A	No
12/21/2011	Wednesday	Jams	Omaha, NE	\$ 20.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at 12:48 PM on 12/21/2011. The accounting system description indicates this purchase was made in connection with a Leadership Class.	PROFESSIONAL DEVELOPMENT	1/3/2012	ELAN	37832	\$ 20.00	Yes	No	N/A	No
12/22/2011	Thursday	Hy Vee	Omaha, NE	\$ 33.17	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/12/2012.						No	No	No	Yes
12/22/2011	Thursday	Hy Vee	Omaha, NE	\$ 42.57	This purchase was for 14.194 gallons of super unleaded gasoline at \$2.999 per gallon for a total of \$42.57. The purchase was made in Omaha, NE at approximately 5:20 PM. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/ CITY CAR #21	1/3/2012	ELAN	37833	\$ 42.57	Yes	Yes	N/A	No

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Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
12/23/2011	Friday	Marshalls	Olathe, KS	\$ 43.30	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.	UNIFORMS-ADMIN CLK/DEP CLK	1/17/2012	ELAN	37864	\$ 43.30	No	No	Yes	No
12/23/2011	Friday	Michaels	Olathe, KS	\$ 35.56	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.	NEW EQUIPMENT	1/17/2012	ELAN	37864	\$ 35.56	No	No	Yes	No
12/27/2011	Tuesday	Gas Mart USA	Platte City, MO	\$ 32.04	This purchase was for 11.129 gallons of unleaded gasoline at \$2.879 per gallon for a total of \$32.04. The purchase was made in Platte City, MO at 12:01 PM on 12/27/2011. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	1/3/2012	ELAN	37830	\$ 32.04	Yes	Yes	N/A	No
12/30/2011	Friday	Premier Waste Solution	NE	\$ 31.90	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/21/2012.						No	No	No	Yes
1/2/2012	Monday	WM Supercenter	Gretna, NE	\$ 605.54	This purchase was for a desktop computer, printer, and ink as well as service plans for the computer and printer. Per a handwritten note on the receipt, this purchase was in accordance with the City Administrator's new contract. According to the agreement, the City shall provide employee with a lap top computer, tablet computer, and any associated software, required for the employee to perform the job and maintain communication. This purchase was made on a City holiday, New Year's Day observed.	NEW EQUIPMENT	1/3/2012	ELAN	37831	\$ 605.54	Yes	Yes	N/A	No
1/8/2012	Sunday	Shell Oil	Gretna, NE	\$ 43.44	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for gas. The APA received the general ledger detail through February 14, 2012. This transaction is dated February 21, 2012; therefore, the APA does not have the general ledger detail information for this transaction.						No	No	Yes	No
1/9/2012	Monday	Wheatfields Eatery	Papillion, NE	\$ 32.91	This purchase was for two meals at Wheatfields Eatery & Bakery on 1/9/2012 at 12:10 PM. Per the receipt, the amount for the meals was \$27.91 and a \$5.00 tip was included for a total of \$32.91.	PROFESSIONAL DEVELOPMENT	1/18/2012	ELAN	37906	\$ 32.91	Yes	Yes	N/A	No
1/11/2012	Wednesday	Menards	Elkhorn, NE	\$ 127.34	A portion of this purchase was for a bookcase totaling \$90.30. The remaining portion of this purchase (water, wardrobe shelf, and door viewer) totaling \$37.04 was personal and not for City-use. \$37.30 was reimbursed by personal check on 1/12/2012, resulting in a \$0.26 overpayment to the credit card company.	NEW EQUIPMENT	1/18/2012	ELAN	37906	\$ 90.30	Yes	Yes	N/A	Yes
1/14/2012	Saturday	Amazon.com	WA	\$ 16.96	This online purchase was for a book titled <i>Community: The Structure of Belonging</i> .	PRINTING/PUBLICATION/SUBSCRIPT	1/18/2012	ELAN	37906	\$ 16.96	Yes	Yes	N/A	No
1/14/2012	Saturday	JVC Artworks LLC	GA	\$ 65.50	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/21/2012.						No	No	No	Yes
1/15/2012	Sunday	Hilsbrg Fantasy	Omaha, NE	\$ 47.73	This purchase was for 11.913 gallons of regular unleaded gasoline at \$3.299 per gallon for a total of \$39.30. There was also a carwash purchase for \$8.43. The purchase was made in Omaha, NE at 12:30 PM on 1/15/2012. The accounting system description indicates this purchase was for a city car.	VEHICLE GAS/CITY CAR #21	1/18/2012	ELAN	37906	\$ 47.73	Yes	Yes	N/A	No
1/16/2012	Monday	Shell Oil	Gretna, NE	\$ 46.87	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. Gas was purchased for the City vehicle on the previous day, and this purchase was made on a City holiday, Martin Luther King Day. The APA received the general ledger detail through February 14, 2012. This transaction is dated February 21, 2012; therefore, the APA does not have the general ledger detail information for this transaction.						No	No	Yes	No

CITY OF GRETNA
CREDIT CARD CHARGES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Credit Card Statement					APA Notes	General Ledger					Receipt Provided	Itemized Receipt	Form Noting No Receipt	Personal Purchase Reimbursed by Administrator
Transaction Date	Day of the Week	Payee Name	Location	Amount		Account Description	Date	Vendor Name	Check Number	Amount				
1/21/2012	Saturday	SBS Bally's Store	Las Vegas, NV	\$ 1,621.15	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charges were reimbursed by personal check on 1/21/2012. \$1,620.34 was reimbursed by personal check resulting in an underpayment of \$0.81 to the credit card company.						No	No	No	Yes
1/21/2012	Saturday	Executive Star Limo	Las Vegas, NV	\$ 12.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was to Executive Star Limousine in Las Vegas, NV and it was made at 10:13 AM on 1/21/2012. The accounting system description indicates this purchase was for a taxi.	PROFESSIONAL DEVELOPMENT	2/9/2012	ELAN	37993	\$ 12.00	Yes	No	N/A	No
1/22/2012	Sunday	Bally's Hotel Las Vegas	Las Vegas, NV	\$ 22.40	This purchase was for an upgraded room at Bally's Hotel in Las Vegas, NV.	PROFESSIONAL DEVELOPMENT	2/9/2012	ELAN	37995	\$ 22.40	Yes	Yes	N/A	No
					The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Las Vegas Monorail on 5/22/2011 at 8:41 AM. The credit card receipt only shows a total of \$24.00, but it includes a handwritten note that says "2x" therefore \$48.00 was actually paid to the credit card company. Per the Las Vegas Monorail website, the rate for a one-day pass is \$12.00. However the purchase was actually made on the City Administrator's personal credit card, so the City's credit card company was paid in error.	PUBLIC RELATIONS	6/8/2011	ELAN	36725	\$ - (2)	Yes	No	N/A	No
					This purchase was made at Jose Pepper's in Overland Park, KS on 9/1/2011 at 7:02 PM. The purchase was for two meals for \$15.98 with tax of \$5.13 (totaling \$21.11) and alcohol for \$37.50. The purchase was made on an American Express card, which according to the City Clerk is the City Administrator's personal credit card. The City issued a payment to the credit card company of \$21.11 for the meals and tax, and the City Administrator wrote a personal check dated 9/4/2011 to the credit card company of \$37.50 for the alcohol. Since this purchase was made on the City Administrator's personal credit card, the City's credit card should not have been reimbursed, resulting in an overpayment of \$58.61.	ECONOMIC DEVELOPMENT	9/20/2011	ELAN	37363	\$ - (6)	Yes	Yes	N/A	Yes
Total credit card charges for the City Administrator				\$ 22,925.07		Total paid by the City				\$ 18,543.62	74	126	38	32
											Count 'No' numbers		Count 'Yes' numbers	

Notes 1-12: These checks included multiple credit card purchases per general ledger transaction. The City lumped these purchases as one transaction in the accounting system. The APA only listed the dollar amount of the transaction from the general ledger one time so as not to double count.
 Note 13: This check included a purchase from the City Administrator's credit card of \$7.33 and three purchases from another employee's credit card totaling \$70.31.
 Note 14: This check included two purchases from the City Administrator's credit card totaling \$123.10 and a purchase from another employee's credit card for \$39.83.
 Note 15: This check included a purchase from the City Administrator's credit card of \$993.55 which \$38.70 was reimbursed by the City Administrator for personal purchases, which leaves a total of \$954.85 paid by the City.
 Note 16: This check included one purchase from the City Administrator's credit card of \$4.00 and a purchase from another employee's credit card for \$1.00.

Reconciliation between credit card charges and total paid by the City:	
\$ 22,925.07	Credit card charges for the City Administrator
\$ 18,543.62	Total paid by the City
\$ 4,381.45	Variance
\$ (5,094.72)	Personal purchases on credit card paid by the City Administrator (not the City)
\$ (418.21)	Purchases that were not paid to the credit card company
\$ 987.78	Duplicate payments made to credit card company
\$ 106.61	Purchases on the City Administrator's personal credit card that were paid to the City's credit card company
\$ 16.26	Total of the incorrect amounts paid by the City to the credit card company
\$ 111.14	General ledger transactions that included purchases made by the City Administrator and other employees - see Notes 13, 14, and 16
\$ (43.44)	Purchase made on January 8, 2012 that had not been recorded in the accounting system when the APA received the general ledger detail
\$ (46.87)	Purchase made on January 16, 2012 that had not been recorded in the accounting system when the APA received the general ledger detail
\$ 0.00	

PERSONAL CHARGES INCURRED BY THE CITY ADMINISTRATOR ON CITY CREDIT CARD

October 1, 2010, through January 31, 2012

Transaction Date	Day of the Week	Payee Name	Location	Amount Paid by City Administrator	APA Notes
10/22/2010	Friday	The Buckle	Omaha, NE	\$ 17.25	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charges were reimbursed by personal check; however, the APA was not provided with the date of reimbursement.
11/14/2010	Sunday	Platos Closet	NE	\$ 126.26	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The charges were reimbursed by personal check on 11/20/2010.
12/9/2010	Thursday	G Nail & Spa	Gretna, NE	\$ 91.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 1/6/2011.
2/4/2011	Friday	O'Reilly Auto	MO	\$ 187.23	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 3/11/2011.
4/29/2011	Friday	Tip Top Tux	Omaha, NE	\$ 147.94	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 6/7/2011.
7/25/2011	Monday	WM Supercenter	Gretna, NE	\$ 234.77	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 7/27/2011.
8/18/2011	Thursday	Sarpy County Safety	NE	\$ 146.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 9/4/2011. Sarpy County Safety provides educational programs for traffic violations.
8/22/2011	Monday	M's Pub	Omaha, NE	\$ 64.84	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The charges were reimbursed by personal check on 9/4/2011.
9/28/2011	Wednesday	The Green Gateau	Lincoln, NE	\$ 36.30	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made in Lincoln, NE at 7:53 PM. The purchase was for \$51.30 and a \$10.00 tip was included for a total of \$61.30. Per a handwritten note on the receipt, the City was supposed to pay \$25.00 of this charge and the City Administrator would personally pay the remaining \$36.30. The \$36.30 was reimbursed by personal check on 10/1/2011; however, the City also paid the credit card company \$36.30 rather than \$25.00 so \$11.30 was overpaid.
10/4/2011	Tuesday	Animal Shelter	Van Nuys, CA	\$ 137.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
10/5/2011	Wednesday	Target	Rosemead, CA	\$ 35.85	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
10/6/2011	Thursday	Union 76	San Gabriel, CA	\$ 42.09	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
10/10/2011	Monday	United	Burbank, CA	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.
10/10/2011	Monday	United	Burbank, CA	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.
10/10/2011	Monday	United	Burbank, CA	\$ 60.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.
10/10/2011	Monday	United	Burbank, CA	\$ 250.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.
10/10/2011	Monday	United	Burbank, CA	\$ 120.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charges were reimbursed by personal check on 10/17/2011.
10/15/2011	Saturday	Omaha's Hair Choice	NE	\$ 187.70	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 11/8/2011.
10/16/2011	Sunday	Walgreens	Omaha, NE	\$ 29.76	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.

PERSONAL CHARGES INCURRED BY THE CITY ADMINISTRATOR ON CITY CREDIT CARD

October 1, 2010, through January 31, 2012

Transaction Date	Day of the Week	Payee Name	Location	Amount Paid by City Administrator	APA Notes
11/13/2011	Sunday	Dollar-General	Gretna, NE	\$ 6.42	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.
11/14/2011	Monday	Best Buy	Omaha, NE	\$ 199.99	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.
11/14/2011	Monday	PacificSunwear.com	CA	\$ 84.54	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.
11/26/2011	Saturday	Vzwrllss*mw	GA	\$ 106.99	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 12/29/2011.
11/30/2011	Wednesday	Spence Counseling Cent	Omaha, NE	\$ 91.92	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/9/2012.
12/4/2011	Sunday	WM Supercenter	Gretna, NE	\$ 102.91	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/12/2012.
12/9/2011	Friday	Washington Court Hotel	Washington, DC	\$ 38.70	This purchase was for a hotel room in Washington, DC arriving 12/6/2011 and departing 12/9/2011 for \$754.65, taxes of \$109.43, and court credit of \$30 for a total of \$834.08. According to the hotel receipt, there were two purchases at Bistro 525 for \$76.25 on 12/6/2011 and \$18.62 on 12/9/2011. There was one purchase from room service on 12/8/2011 for \$25.90. There were three purchases from Fed City Bar for \$12.90 each, twice on 12/7/2011 and once on 12/8/2011 for a total of \$38.70; these charges were reimbursed by personal check on 1/4/2012. These purchases totaled \$993.55 with \$954.85 paid by the City and \$38.70 paid by the City Administrator. The accounting system description indicates this purchase was made in connection with a Leadership Class.
12/22/2011	Thursday	Hy Vee	Omaha, NE	\$ 33.17	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/12/2012.
12/30/2011	Friday	Premier Waste Solution	NE	\$ 31.90	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/21/2012.
1/11/2012	Wednesday	Menards	Elkhorn, NE	\$ 37.30	A portion of this purchase was for a bookcase totaling \$90.30. The remaining portion of this purchase (water, wardrobe shelf, and door viewer) totaling \$37.04 was personal and not for City-use. \$37.30 was reimbursed by personal check on 1/12/2012, resulting in a \$0.26 overpayment to the credit card company.
1/14/2012	Saturday	JVC Artworks LLC	GA	\$ 65.50	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charge was reimbursed by personal check on 1/21/2012.
1/21/2012	Saturday	SBS Bally's Store	Las Vegas, NV	\$ 1,620.34	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charges were reimbursed by personal check on 1/21/2012. \$1,620.34 was reimbursed by personal check resulting in an underpayment of \$0.81 to the credit card company.
				\$ 37.50	This purchase was made at Jose Pepper's in Overland Park, KS on 9/1/2011 at 7:02 PM. The purchase was for two meals for \$15.98 with tax of \$5.13 (totaling \$21.11) and alcohol for \$37.50. The purchase was made on an American Express card, which according to the City Clerk is the City Administrator's personal credit card. The City issued a payment to the credit card company of \$21.11 for the meals and tax, and the City Administrator wrote a personal check dated 9/4/2011 to the credit card company of \$37.50 for the alcohol. Since this purchase was made on the City Administrator's personal credit card, the City's credit card should not have been reimbursed, resulting in an overpayment of \$58.61.
Total Personal Charges				\$ 5,111.97	

CITY OF GRETNA
DUPLICATE PAYMENTS TO THE CREDIT CARD COMPANY
 October 1, 2010, through January 31, 2012

Exhibit C

Transaction Date	Day of the Week	Payee Name	Location	Original Purchase	Duplicate Payment	APA Notes
8/23/2011	Tuesday	Nuance Global Traders	Denver, CO	\$ 10.74	\$ 10.74	This purchase was for two containers of lotion and one package of almonds. The purchase was made at the Denver International Airport on 8/23/2011 at 7:49 AM. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research. This charge was paid twice, once via check # 37302 with the detailed receipt attached, and again via check # 37362 with a credit card receipt attached.
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ 1,150.90	\$ 928.26	This purchase was for a hotel room in Milwaukee, WI arriving 9/16/2011 and departing 9/21/2011 for room charges of \$810.00, taxes of \$122.30, and food charges of \$218.60 for a total of \$1,150.90. According to the hotel receipt, there was one Bar Dinner charge on 9/16 for \$15.75 (there was also an expense reimbursement paid to the City Administrator for \$50.00 noted as dinner on 9/16), one In Room Dining Breakfast Food charge on 9/17 for \$35.81, one Bistro Lunch Food charge on 9/17 for \$26.28, another Bar Dinner charge on 9/17 for \$17.75, another Bar Dinner charge on 9/18 for \$70.98, bottled water on 9/18 for \$3.00, another In Room Dining Breakfast Food charge on 9/19 for \$10.43 (breakfast was offered on 9/19 from 7:00 - 8:15 AM, according to the conference agenda), one Sarah's Pantry Lunch charge on 9/19 for \$2.60 (a complimentary lunch was offered on 9/19 beginning at 11:00 AM and complimentary refreshments were also offered on 9/19 beginning at 2:00 PM, according to the conference agenda), another Bar Dinner charge on 9/19 for \$19.00 (there was also a credit card charge for dinner at the Milwaukee Chop House on 9/19), and another Bar Dinner charge on 9/20 for \$17.00. The hotel receipt also notes that these charges are in connection with an ICMA 2011 Annual Meeting. When the hotel room was booked in June 2011, the City issued a payment to the credit card company for \$928.26 for the cost of the hotel rooms on check #36892 even though the credit card was not charged at that time. When the City Administrator actually stayed at the hotel in September 2011, the credit card was then charged for the actual costs associated with the hotel stay. The City again issued a payment to the credit card company for \$1,150.90 for the cost of the hotel room. The City paid the credit card company twice for the same purchase.
9/22/2011	Thursday	Hyatt Regency	Milwaukee, WI	\$ 23.00	\$ 23.00	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 11:18 AM on 9/21/2011 at the Bistro in the Hyatt Regency for \$19.10 and a \$3.90 tip was included for a total of \$23.00. This charge was paid twice, once via check # 37397 with the original receipt attached, and again via check # 37422 with a form attached indicating there was no receipt for the charge.
10/29/2011	Saturday	Express Parcs	Lincoln, NE	\$ 4.00	\$ 4.00	This purchase was for parking in Lincoln, NE from 11:15 AM to 3:44 PM on 10/28/2011. Per a handwritten note with the receipt, this was related to an NCMA event. The amount paid to the credit card company includes a \$1.00 parking charge from another employee's credit card. This charge was paid twice, once via check # 37565 with the original receipt attached, and again via check # 37759 with a form attached indicating there was no receipt for the charge.
11/24/2011	Thursday	Minute Stop	Overland Park, KS	\$ 21.78	\$ 21.78	This purchase was for 6.918 gallons of unleaded gasoline at \$3.149 per gallon for a total of \$21.78. Per the receipt, the purchase was actually made on 11/23/2011 in Overland Park, KS at 9:25 PM. The accounting system description indicates this purchase was for a city car. This charge was paid twice, once via check # 37680 with the original receipt attached, and again via check # 37759 with a form attached indicating there was no receipt for the charge. Also, the second charge was coded as professional development in the accounting system instead of coding it to the city car. The City Administrator's parents live in the Kansas City area.
Total of Duplicate Payments					\$ 987.78	

CITY OF GRETNA
UNIFORM PURCHASES BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit D

Transaction Date	Day of the Week	Payee Name	Location	Amount	APA Notes
10/31/2010	Sunday	Van Heusen	Gretna, NE	\$ 176.22	This purchase was for four items described as women's accessories, three women's knit tops, two women's sweaters, and one women's woven bottoms. The accounting system description indicates this purchase was for uniforms for the City Administrator.
10/31/2010	Sunday	Van Heusen	Gretna, NE	\$ 21.28	This purchase was for two items described as women's accessories. The accounting system description indicates this purchase was for uniforms for the City Administrator.
11/5/2010	Friday	JCPenney Store	Omaha, NE	\$ 87.70	This purchase was for five articles of clothing. The receipt did not note the time of the purchase. The accounting system description indicates this purchase was for uniforms for the City Administrator.
2/26/2011	Saturday	TJ Maxx	Omaha, NE	\$ 26.74	This purchase was for one article of clothing. The accounting system description indicates the purchase was for uniforms for the City Administrator.
9/13/2011	Tuesday	Marshalls	Omaha, NE	\$ 33.28	This purchase was for one article of clothing and a small miscellaneous item at 5:54 PM. The accounting system description indicates the purchase was for uniforms for the City Administrator.
9/15/2011	Thursday	TJ Maxx	Papillion, NE	\$ 42.79	This purchase was for one article of clothing at 9:55 AM. The accounting system description indicates the purchase was for uniforms for the City Administrator.
9/16/2011	Friday	TJ Maxx	Papillion, NE	\$ 110.15	This purchase was for six articles of clothing and accessories at 1:29 PM. The accounting system description indicates the purchase was for uniforms for the City Administrator.
10/19/2011	Wednesday	Marshalls	Omaha, NE	\$ 64.17	The APA was unable to determine what was purchased, as there was no supporting documentation available for this charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.
10/22/2011	Saturday	Filenes Basement	Chicago, IL	\$ 104.24	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.
10/30/2011	Sunday	Gordmans Inc	Papillion, NE	\$ 46.29	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge, other than a signed form indicating there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.
11/26/2011	Saturday	Stein-Mart	Lenexa, KS	\$ 49.19	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.
12/23/2011	Friday	Marshalls	Olathe, KS	\$ 43.30	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for uniforms for the City Administrator.
Total Uniform Purchases				\$ 805.35	

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
ICSC Global Retail Real Estate Convention - Las Vegas, NV (5/22/2011 - 5/25/2011)							
City Credit Card	4/18/2011	Southwest Airlines	WI	\$ 917.01	\$ 917.01	\$ -	This purchase was for the Mayor's hotel and airfare for a roundtrip flight from Omaha, NE to Las Vegas, NV departing on 5/21/2011 and returning on 5/24/2011. The supporting documentation provided was not itemized as it did not break out the amounts for the hotel and airfare separately. After the APA questioned why the Mayor's hotel and airfare charges were significantly higher, the City Administrator indicated that there were two tickets to The Lion King show in Las Vegas included in the Mayor's charges (\$130 per ticket). The documentation provided to the City Clerk as support for these charges did not include any indication that the tickets had also been purchased.
City Credit Card	4/18/2011	Southwest Airlines	WI	\$ 656.51	\$ 656.51	\$ -	This purchase was for the City Administrator's hotel and airfare for a roundtrip flight from Omaha, NE to Las Vegas, NV departing on 5/21/2011 and returning on 5/24/2011. The supporting documentation provided was not itemized as it did not break out the amounts for the hotel and airfare separately.
City Credit Card	4/22/2011	ICSC	NY	\$ 50.00	\$ 50.00	\$ -	This purchase was for the Mayor to become a member of the International Council of Shopping Centers (ICSC). Becoming a member of ICSC allowed the Mayor to receive a reduced price for attending the conference. The Mayor joined ICSC as a public affiliate member.
City Credit Card	4/22/2011	ICSC	NY	\$ 100.00	\$ 100.00	\$ -	This purchase was for the City Administrator to become a member of ICSC. Becoming a member of ICSC allowed the City Administrator to receive a reduced price for attending the conference. The City Administrator joined ICSC as a public institution member.
City Credit Card	4/22/2011	ICSC	NY	\$ 900.00	\$ 900.00	\$ -	This purchase was the registration fees for the Mayor and City Administrator to attend the ICSC Global Retail Real Estate Convention in Las Vegas, NV from 5/22/2011 to 5/25/2011.
City Credit Card	5/21/2011	TaxiPassVegas.com	Las Vegas, NV	\$ 17.00	\$ 17.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to public relations.
City Credit Card	5/21/2011	Mandalay Bay Raffles	Las Vegas, NV	\$ 72.00	\$ 72.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Raffles Cafe at the Mandalay Bay hotel in Las Vegas at 6:59 PM. The purchase was for \$60.00 and a \$12.00 tip was included for a total of \$72.00. The accounting system description indicates this purchase was related to public relations.
City Credit Card	5/21/2011	Gray Line	NV	\$ 13.00	\$ 13.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Gray Line Airport Shuttle on 5/21/2011; however, no time or location is noted on the receipt. The accounting system description indicates this purchase was related to public relations.
City Credit Card	5/22/2011	364 PBC Las Vegas	Las Vegas, NV	\$ 3.75	\$ 3.75	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating there was no receipt. The accounting system description indicates this purchase was related to public relations.
City Credit Card	5/22/2011	364 PBC Las Vegas	Las Vegas, NV	\$ 3.50	\$ 3.50	\$ -	The APA was unable to determine what was actually purchased as there was no supporting documentation available for these charges other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to public relations.
City Credit Card	5/22/2011	Flamingo Tropical Brzz	Las Vegas, NV	\$ 34.06	\$ 34.06	\$ -	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/22/2011 at 8:04 AM. Per the receipt, the meals were \$28.56 and a \$5.50 tip was included for a total of \$34.06.
City Credit Card	5/22/2011	Aramark Starbucks	Las Vegas, NV	\$ 5.40	\$ 5.40	\$ -	This purchase was for two coffees from Starbucks at 10:49 AM.
City Credit Card	5/22/2011	Flamingo Stn Mnorail	Las Vegas, NV	\$ 56.00	\$ 56.00	\$ -	This purchase was for two three-day transportation passes in Las Vegas. The passes were valid from 5/22/2011 to 5/25/2011 and were noted as being for the City Administrator and the Mayor. Per the Las Vegas Monorail website, the rate for a three-day pass is \$28.00.
City Credit Card	5/22/2011	Nathan's Hot Dogs	Las Vegas, NV	\$ 17.84	\$ 17.84	\$ -	This purchase was for two meals at Nathans in the Las Vegas Convention Center on 5/22/2011 at 11:15 AM. A networking brunch was offered on 5/22/2011 from 1:00 to 2:00 PM at no additional cost, according to the conference agenda.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit E

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
ICSC Global Retail Real Estate Convention - Las Vegas, NV (5/22/2011 - 5/25/2011) (Continued)							
City Credit Card	5/23/2011	Flamingo Tropical Brzz	Las Vegas, NV	\$ 34.21	\$ 34.21	\$ -	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/23/2011 at 7:35 AM. Per the receipt, the meals were \$34.21. A breakfast event was offered on 5/23/2011 from 7:00 to 8:00 AM at no additional cost, according to the conference agenda.
City Credit Card	5/23/2011	Las Vegas Conv Ctr	Las Vegas, NV	\$ 5.41	\$ 5.41	\$ -	This purchase was for two waters at Sbarro in the Las Vegas Convention Center and was made on 5/23/2011 at 10:23 AM.
City Credit Card	5/23/2011	The UPS Store	Las Vegas, NV	\$ 4.27	\$ 4.27	\$ -	This purchase was for five color copies at a price of \$0.79 per page. Per the receipt, this purchase was made on 5/23/2011 at 1:06 PM.
City Credit Card	5/23/2011	Flamingo Bch Club Gril	Las Vegas, NV	\$ 7.00	\$ 7.00	\$ -	This purchase was for two waters at the Flamingo Beach Club in the Flamingo hotel on 5/23/2011 at 2:26 PM. Per the receipt, the waters were \$6.00 and a \$1.00 tip was included for a total of \$7.00.
City Credit Card	5/23/2011	The UPS Store	Las Vegas, NV	\$ 8.65	\$ 8.65	\$ -	This purchase was for printing eight pages at a price of \$1.00 per page. Per the receipt, this purchase was made on 5/23/2011 at 4:56 PM.
City Credit Card	5/24/2011	Flamingo Tropical Brzz	Las Vegas, NV	\$ 37.95	\$ 37.95	\$ -	This purchase was for two meals at the Tropical Breeze restaurant in the Flamingo hotel on 5/24/2011 at 7:46 AM. Per the receipt, the meals were \$37.95.
City Credit Card	5/24/2011	Aramark Las Vegas Conv	Las Vegas, NV	\$ 24.86	\$ 24.86	\$ -	This purchase was for two meals at the Food Market in the Las Vegas Convention Center on 5/24/2011 at 12:51 PM. Lunch was offered on 5/24/2011 from 12:00 to 1:00 PM at no additional cost, according to the conference agenda.
City Credit Card	5/24/2011	Blue Burrito	Las Vegas, NV	\$ 6.68	\$ 6.68	\$ -	This purchase was for two waters at the Blue Burrito in the McCarran International Airport and was made on 5/24/2011 at 3:55 PM.
City Credit Card	5/24/2011	Ampco Parking Eppley	Omaha, NE	\$ 48.00	\$ 48.00	\$ -	This purchase was for airport parking at Eppley in Omaha, NE. The parking began on 5/21/2011; however, the return date was not legible on the receipt.
Personal Credit Card	N/A	N/A	N/A	\$ -	\$ 48.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Las Vegas Monorail on 5/22/2011 at 8:41 AM. The credit card receipt only shows a total of \$24.00, but it includes a handwritten note that says "2x" therefore \$48.00 was actually paid to the credit card company. Per the Las Vegas Monorail website, the rate for a one-day pass is \$12.00. However the purchase was actually made on the City Administrator's personal credit card, so the City's credit card company was paid in error.
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 104.00	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. The APA was unable to determine what was actually purchased as there was no supporting documentation available for these charges other than a signed form indicating that there was no receipt. The form noted that this reimbursement was for a \$27.00 dinner on 5/22/2011, \$55.00 in taxi charges from 5/21/2011 to 5/23/2011; and \$22.00 in tips from 5/21/2011 to 5/24/2011 - all related to a trip to Las Vegas.
				\$3,023.10	\$3,175.10	\$ -	Total Expenses for Trip

Economic Development Research - Atlanta, GA (8/23/2011 - 8/26/2011)							
City Credit Card	7/28/2011	Frontier	OK	\$ 278.90	\$ 278.90	\$ -	This was an online purchase of a round trip flight from Omaha, NE to Atlanta, GA, departing on 8/23/2011 and returning on 8/26/2011. Per discussion with the City Administrator, this was a trip she took for economic development research of outlet malls.
City Credit Card	8/23/2011	Embassy Suites	Omaha, NE	\$ 14.00	\$ 14.00	\$ -	This purchase was for parking on 8/22/2011 at the Embassy Suites hotel in Omaha, NE.
City Credit Card	8/23/2011	Nuance Global Traders	Denver, CO	\$ 10.74	\$ 21.48	\$ -	This purchase was for two containers of lotion and one package of almonds. The purchase was made at the Denver International Airport on 8/23/2011 at 7:49 AM. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research. This charge was paid twice, once via check # 37302 with the detailed receipt attached, and again via check # 37362 with a credit card receipt attached.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Atlanta, GA (8/23/2011 - 8/26/2011) (Continued)							
City Credit Card	8/23/2011	Quizno's Concourse	Denver, CO	\$ 9.40	\$ 9.40	\$ -	This purchase was for one meal. Per the receipt, the purchase was made at the Denver International Airport on 8/23/2011 at 9:35 AM. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/23/2011	Hello Atlanta	Atlanta, GA	\$ 11.87	\$ 11.87	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Hello Atlanta on 8/23/2011 at 4:10 PM. Hello Atlanta is a souvenir store and food market. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/23/2011	Hello Atlanta	Atlanta, GA	\$ 46.16	\$ 46.16	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the credit card receipt, the purchase was made at Hello Atlanta on 8/23/2011 at 6:16 PM. Hello Atlanta is a souvenir store and food market. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/23/2011	Frontier	Melbourne, FL	\$ 8.00	\$ 8.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The credit card statement indicates this was an in flight purchase. This trip was for economic development research.
City Credit Card	8/23/2011	Daniel's Taxi	Stone Mountain, GA	\$ 45.00	\$ 45.00	\$ -	This purchase was for cab fare on 8/23/2011. The fare came to \$33.50 and an \$11.50 tip/misc. charge was included for a total of \$45.00. The accounting system description indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/25/2011	Hello Atlanta	Atlanta, GA	\$ 8.62	\$ 8.62	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The APA could not read the receipt; therefore, we could not determine when the purchase was made. Hello Atlanta is a souvenir store and food market. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/25/2011	Starbucks	Atlanta, GA	\$ 8.19	\$ 8.19	\$ -	This purchase was for food items for \$8.19 in Atlanta, GA. Per the receipt, the purchase was at 11:01 AM. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/25/2011	Salad Sensations	GA	\$ 7.98	\$ 7.98	\$ -	This purchase was for food items for \$7.98 in Atlanta, GA. Per the receipt, the purchase was at 11:13 AM. The purchase was for \$5.98 and a \$2.00 tip was included for a total of \$7.98. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/26/2011	Frontier	Melbourne, FL	\$ 8.00	\$ -	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company. This trip was for economic development research.
City Credit Card	8/26/2011	Ampco Parking Eppley	Omaha, NE	\$ 54.00	\$ 54.00	\$ -	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 8/23/2011 to 8/26/2011. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Atlanta, GA (8/23/2011 - 8/26/2011) (Continued)							
City Credit Card	8/26/2011	Denver Chop	Denver, CO	\$ 38.78	\$ 40.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was at 7:12 PM at the Denver International Airport. The purchase was for \$33.78 and a \$6.22 tip was handwritten on the credit card receipt for a total of \$40.00; however, \$38.78 was charged on the credit card. The City made a payment to the credit card company for this purchase totaling \$40.00 resulting in a \$1.22 overpayment. The handwritten note on the receipt indicates this purchase was made in connection with an ICMA Conference; however, per discussion with the City Administrator, this trip was actually for economic development research.
City Credit Card	8/28/2011	Hilton Garden Inn	Atlanta, GA	\$ 667.00	\$ 667.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 47.37	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. This purchase was for a coffee at Krispy Kreme in Eppley Airport - Omaha, NE on 8/23/2011 at 6:12 AM for \$2.37; and taxi fare in Atlanta, GA on 8/25/2011 for \$45.00 (from hotel to airport).
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 4.96	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. This purchase was for a coffee and bagel at Kracky McGee's Snack Shack on 8/23/2011 at 6:30 AM for \$4.96.
				\$ 1,216.64	\$ 1,272.93	\$ -	Total Expenses for Trip

Economic Development Research - Kansas City, MO (8/29/2011 - 9/4/2011)							
City Credit Card	8/29/2011	OP Carwash	Overland Park, KS	\$ 7.00	\$ 7.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.
City Credit Card	8/29/2011	Arthur Bryants	Kansas City, KS	\$ 28.76	\$ 28.76	\$ -	The purchase was for two meals for \$28.76 in Kansas City. Per the receipt, the purchase was at 11:57 AM. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. Per the City Administrator, this trip was from 8/29/2011 to 9/4/2011. The City Administrator's parents live in the Kansas City area.
City Credit Card	9/4/2011	Bravo	Leawood, KS	\$ 38.55	\$ 38.55	\$ -	The purchase was for two meals for \$38.55 in Leawood, KS. Per the receipt, the purchase was at 1:39 PM. The purchase was for \$33.55 and a \$5.00 tip was included for a total of \$38.55. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.
City Credit Card	9/4/2011	QT	Overland Park, KS	\$ 46.73	\$ 46.73	\$ -	This purchase was for 12.531 gallons of blend mid gasoline at \$3.729 per gallon for a total of \$46.73. The purchase was made in Overland Park, KS at 6:39 PM. The handwritten note on the receipt indicates this purchase was made in connection with the outlet mall. The accounting system description indicates this purchase was for a city car. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.
City Credit Card	9/5/2011	McDonald's	Rockport, MO	\$ 3.56	\$ 3.56	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. This purchase was made on a City holiday, Labor Day. Per the City Administrator, this trip was from 8/29/11 to 9/4/11. The City Administrator's parents live in the Kansas City area.
Personal Credit Card - Partially Reimbursed by City	N/A	N/A	N/A	\$ -	\$ 21.11	\$ 37.50	This purchase was made at Jose Pepper's in Overland Park, KS on 9/1/2011 at 7:02 PM. The purchase was for two meals for \$15.98 with tax of \$5.13 (totaling \$21.11) and alcohol for \$37.50. The purchase was made on an American Express card, which according to the City Clerk is the City Administrator's personal credit card. The City issued a payment to the credit card company of \$21.11 for the meals and tax, and the City Administrator wrote a personal check dated 9/4/2011 to the credit card company of \$37.50 for the alcohol. Since this purchase was made on the City Administrator's personal credit card, the City's credit card should not have been reimbursed, resulting in an overpayment of \$58.61.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Kansas City, MO (8/29/2011 - 9/4/2011) (Continued)							
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 1.96	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. This purchase was for a water at Auntie Anne's Pretzels in Kansas City, KS on 9/2/2011 at 1:09 PM for \$1.96.
				\$ 124.60	\$ 147.67	\$ 37.50	Total Expenses for Trip

2011 ICMA Annual Conference - Milwaukee, WI (9/17/2011 - 9/21/2011)							
City Credit Card	6/26/2011	Frontier	OK	\$ 148.40	\$ 148.40	\$ -	This was an online purchase of a round trip flight from Omaha, NE to Milwaukee, WI, departing on 9/16/2011 and returning on 9/21/2011. The flight was for the City Administrator to attend the ICMA Annual Conference from 9/17/2011 - 9/21/2011.
City Credit Card	6/27/2011	ICMA Internet	DC	\$ 908.00	\$ 908.00	\$ -	This online purchase was for registration for the International City/County Management Association (ICMA) Annual Conference in Milwaukee, WI. The base registration fee was \$600 and the following additional amounts were paid: \$145 for a Civic Engagement Workshop; \$145 for a Getting the Most out of Teams Workshop; and \$18 for a Bayshore Town Center event.
City Credit Card	8/19/2011	Frontier	Las Cruces, OK	\$ 120.00	\$ 120.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was related to an ICMA conference.
City Credit Card	9/11/2011	Frontier	Milwaukee, WI	\$ 3.00	\$ -	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company. The credit card statement indicates this was an in-flight purchase.
City Credit Card	9/13/2011	ICMA Internet	DC	\$ 17.00	\$ 17.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was made in connection with an ICMA Conference.
City Credit Card	9/16/2011	Frontier	OK	\$ 20.00	\$ 20.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.
City Credit Card	9/16/2011	South Hangar at Eppley	Omaha, NE	\$ 15.93	\$ 15.93	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 1:59 PM in Omaha, NE. The purchase was for \$12.93 and a \$3.00 tip was included for a total of \$15.93.
City Credit Card	9/17/2011	77 Transportation LLC	Milwaukee, WI	\$ 39.50	\$ 39.50	\$ -	This purchase was for a taxi for \$29.50 and a \$10.00 tip/misc charge included for a total of \$39.50. Per the receipt, the purchase was made on 9/16/2011.
City Credit Card	9/18/2011	Hilton Hotels	Milwaukee, WI	\$ 3.39	\$ 3.39	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at Starbucks in Milwaukee, WI. The purchase was for \$2.39 and a \$1.00 tip was included for a total of \$3.39.
City Credit Card	9/19/2011	ICMA Internet	Washington, DC	\$ 100.00	\$ 100.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The handwritten note on the receipt indicates the purchase was for the ICMA Life Well Run. The APA could not determine with certainty what was purchased. However, it appears to be a fundraising campaign contribution for ICMA's Life Well Run program.
City Credit Card	9/19/2011	ICMA Internet	Washington, DC	\$ 7.25	\$ 7.25	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.
City Credit Card	9/19/2011	Hilton Hotels	Milwaukee, WI	\$ 63.05	\$ 63.05	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at the Milwaukee Chop House at 9:28 PM in Milwaukee, WI. The purchase was for \$53.05 and a \$10.00 tip was included for a total of \$63.05. The hotel bill also included a \$19.00 Bar Dinner charge on this date.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit E

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
2011 ICMA Annual Conference - Milwaukee, WI (9/17/2011 - 9/21/2011) (Continued)							
City Credit Card	9/20/2011	ICMA Internet	Washington, DC	\$ 20.00	\$ 20.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The handwritten note on the receipt indicates the purchase was for a book.
City Credit Card	9/20/2011	Hilton Hotels	Milwaukee, WI	\$ 6.04	\$ 6.04	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at Starbucks in Milwaukee, WI at 10:31 AM. The purchase was for \$5.04 and a \$1.00 tip was included for a total of \$6.04. Complimentary refreshments were offered on 9/20/2011 at 9:30 AM, according to the conference agenda.
City Credit Card	9/20/2011	Eleven Wireless	Portland, OR	\$ 4.25	\$ 4.25	\$ -	This purchase was for computer and printing usage at the Hyatt Regency Milwaukee Business Center.
City Credit Card	9/20/2011	Applebees	Milwaukee, WI	\$ 16.14	\$ 16.14	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 1:35 PM for \$13.14 and a \$3.00 tip was included for a total of \$16.14. A complimentary lunch was offered on 9/20/2011 beginning at 12:15 PM, according to the conference agenda.
City Credit Card	9/20/2011	Frontier	OK	\$ 20.00	\$ 20.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt.
City Credit Card	9/21/2011	Yellow Cab Co-Op	Milwaukee, WI	\$ 39.00	\$ 39.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. This purchase was for fare of \$29.00 and a \$10.00 extra charge included for a total of \$39.00.
City Credit Card	9/22/2011	Hyatt Regency	Milwaukee, WI	\$ 1,150.90	\$ 2,079.16	\$ -	This purchase was for a hotel room in Milwaukee, WI arriving 9/16/2011 and departing 9/21/2011 for room charges of \$810.00, taxes of \$122.30, and food charges of \$218.60 for a total of \$1,150.90. According to the hotel receipt, there was one Bar Dinner charge on 9/16 for \$15.75 (there was also an expense reimbursement paid to the City Administrator for \$50.00 noted as dinner on 9/16), one In Room Dining Breakfast Food charge on 9/17 for \$35.81, one Bistro Lunch Food charge on 9/17 for \$26.28, another Bar Dinner charge on 9/17 for \$17.75, another Bar Dinner charge on 9/18 for \$70.98, bottled water on 9/18 for \$3.00, another In Room Dining Breakfast Food charge on 9/19 for \$10.43 (breakfast was offered on 9/19 from 7:00 - 8:15 AM, according to the conference agenda), one Sarah's Pantry Lunch charge on 9/19 for \$2.60 (a complimentary lunch was offered on 9/19 beginning at 11:00 AM and complimentary refreshments were also offered on 9/19 beginning at 2:00 PM, according to the conference agenda), another Bar Dinner charge on 9/19 for \$19.00 (there was also a credit card charge for dinner at the Milwaukee Chop House on 9/19), and another Bar Dinner charge on 9/20 for \$17.00. The hotel receipt also notes that these charges are in connection with an ICMA 2011 Annual Meeting. When the hotel room was booked in June 2011, the City issued a payment to the credit card company for \$928.26 for the cost of the hotel rooms on check #36892 even though the credit card was not charged at that time. When the City Administrator actually stayed at the hotel in September 2011, the credit card was then charged for the actual costs associated with the hotel stay. The City again issued a payment to the credit card company for \$1,150.90 for the cost of the hotel room. The City paid the credit card company twice for the same purchase.
City Credit Card	9/22/2011	Hyatt Regency	Milwaukee, WI	\$ 23.00	\$ 46.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 11:18 AM on 9/21/2011 at the Bistro in the Hyatt Regency for \$19.10 and a \$3.90 tip was included for a total of \$23.00. This charge was paid twice, once via check # 37397 with the original receipt attached, and again via check # 37422 with a form attached indicating there was no receipt for the charge.
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 65.00	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. The APA was unable to determine what was actually purchased as itemized receipts were not provided. A no receipt form was included which noted that there was a \$50.00 dinner and \$15.00 in tips to the bellman (with a handwritten date of 9/16/2011). The hotel bill also included a \$15.75 Bar Dinner charge on this date.
				\$ 2,724.85	\$ 3,738.11	\$ -	Total Expenses for Trip

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Personal Trip - California (10/4/2011 - 10/10/2011)							
City Credit Card - Reimbursed by Administrator	10/4/2011	Animal Shelter	Van Nuys, CA	\$ 137.00	\$ -	\$ 137.00	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/5/2011	Target	Van Nuys, CA	\$ 35.85	\$ -	\$ 35.85	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/6/2011	Union 76	San Gabriel, CA	\$ 42.09	\$ -	\$ 42.09	The APA was unable to determine what was purchased, as there was no supporting documentation available for this credit card charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/10/2011	United	Burbank, CA	\$ 370.40	\$ -	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/10/2011	United	Burbank, CA	\$ 370.40	\$ -	\$ 370.40	Per the credit card statement, this credit card charge was for a flight from Burbank, CA to Omaha, NE on 10/10/2011 for the City Administrator. There was no supporting documentation available for the charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/10/2011	United	Burbank, CA	\$ 60.00	\$ -	\$ 60.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator's daughter. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/10/2011	United	Burbank, CA	\$ 250.00	\$ -	\$ 250.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charge was reimbursed by personal check on 10/17/2011.
City Credit Card - Reimbursed by Administrator	10/10/2011	United	Burbank, CA	\$ 120.00	\$ -	\$ 120.00	Per the credit card statement, this credit card charge was related to a flight from Burbank, CA on 10/10/2011 for the City Administrator. There was no supporting documentation available for this charge. The charges were reimbursed by personal check on 10/17/2011.
				\$1,385.74	\$ -	\$1,385.74	Total Expenses for Trip

Economic Development Research - Chicago, IL (10/20/2011 - 10/22/2011)							
City Credit Card	9/22/2011	Southwest	Dallas, TX	\$ 460.90	\$ 460.90	\$ -	This was an online purchase of a round trip flight at business select fare from Omaha, NE to Chicago, IL, departing on 10/20/2011 and returning on 10/23/2011. According to Southwest airlines website, business select fare is the most expensive fare option. This trip was for economic development research.
City Credit Card	10/20/2011	Southwest	Dallas, TX	\$ 3.00	\$ 3.00	\$ -	This purchase was for a fare change.
City Credit Card	10/20/2011	Hudson News	Omaha, NE	\$ 6.37	\$ 6.37	\$ -	This purchase was for water and gum at the Omaha International Airport at 8:30 AM. Per the City Administrator, this trip to Chicago was for economic development research. The City Administrator's brother lives in the Chicago area.
City Credit Card	10/20/2011	North Hanger At Eppley	Omaha, NE	\$ 2.37	\$ 2.37	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 8:30 AM in Omaha, NE.
City Credit Card	10/21/2011	Starbucks	Chicago, IL	\$ 6.33	\$ 6.33	\$ -	This purchase was for one meal for \$6.33 in Chicago, IL. Per the receipt, the purchase was made on 10/21/2011 at 11:44 AM.
City Credit Card	10/22/2011	Silversmith Hotel	Chicago, IL	\$ 17.00	\$ 17.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Ada's Famous Deli & Restaurant on 10/22/2011 at 1:36 PM in Chicago, IL. The purchase was for \$13.21 and a \$3.79 tip was included for a total of \$17.00. The accounting system description indicates this purchase was for an admin lunch. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Chicago, IL (10/20/2011 - 10/22/2011) (Continued)							
City Credit Card	10/22/2011	Yellow Cab	Chicago, IL	\$ 35.00	\$ 36.00	\$ -	This purchase was for cab fare. Per the receipt, the purchase was made on 10/22/2011 for \$29.25 and a \$5.75 tip/misc. charge was included for a total of \$36.00. However, the correct total is \$35.00, as shown on the credit card statement. The City incorrectly paid the credit card company \$36.00. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.
City Credit Card	10/22/2011	Filenes Basement	Chicago, IL	\$ 104.24	\$ 104.24	\$ -	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.
City Credit Card	10/22/2011	Sprigs	IL	\$ 13.63	\$ 16.63	\$ -	This purchase was for one meal for \$13.63 at the Chicago Midway Airport. Per the receipt, the purchase was made on 10/22/2011 at 4:43 PM. A \$3.00 tip was handwritten on the receipt, for a total of \$16.63; however, only \$13.63 was charged on the credit card. The City overpaid the credit card company by \$3.00. Per the City Administrator, this trip was for economic development research. The City Administrator's brother lives in the Chicago area.
City Credit Card	10/22/2011	Frontier	Denver, CO	\$ 60.00	\$ 60.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for these charges, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for a flight change.
City Credit Card	10/22/2011	Ampco Parking Eppley	Omaha, NE	\$ 40.50	\$ 40.50	\$ -	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 10/20/2011 to 10/22/2011.
				\$ 749.34	\$ 753.34	\$ -	Total Expenses for Trip

Economic Development Research - Washington, DC (11/1/2011 - 11/3/2011)							
City Credit Card	10/13/2011	Frontier	OK	\$ 301.90	\$ 301.90	\$ -	This was an online purchase of a round trip flight from Omaha, NE to Washington, DC, departing on 11/1/2011 and returning on 11/3/2011. The accounting system description indicates this purchase was made in connection with an ICMA Conference.
City Credit Card	11/1/2011	Frontier	OK	\$ 20.00	\$ 20.00	\$ -	The APA was unable to determine what was purchased, as only an email was provided, not an itemized receipt. The email indicates the purchase was for an excess bag charge.
City Credit Card	11/2/2011	Hilton Garden Inn	Fairfax, VA	\$ 10.00	\$ 10.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Hilton Garden Inn at 8:33 AM in Fairfax, VA. The purchase was for \$6.25 and a \$3.75 tip was included for a total of \$10.00. The accounting system description indicates this purchase was for a meal.
City Credit Card	11/3/2011	Hilton Garden Inn	Fairfax, VA	\$ 10.00	\$ 10.00	\$ -	The APA was unable to determine what was actually purchased as only a credit card receipt was provided, not an itemized receipt. The purchase was made at the Hilton Garden Inn at 8:17 AM in Fairfax, VA. The purchase was for \$6.25 and a \$3.75 tip was included for a total of \$10.00. The accounting system description indicates this purchase was for a meal.
City Credit Card	11/3/2011	Legal Sea Foods	Arlington, VA	\$ 80.27	\$ 80.27	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at Legal Sea Foods Restaurant in the Buchanan Building at 5:29 PM in Arlington, VA. The purchase was for \$66.27 and a \$14.00 tip was included for a total of \$80.27. The accounting system description indicates this purchase was for food at a conference for the City Administrator.
City Credit Card	11/3/2011	Frontier	OK	\$ 20.00	\$ -	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.
City Credit Card	11/3/2011	Ampco Parking Eppley	Omaha, NE	\$ 40.50	\$ 40.50	\$ -	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 11/1/2011 to 11/3/2011.
City Credit Card	11/4/2011	Midwest Frontier	Milwaukee, MI	\$ 5.00	\$ -	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The APA was not provided documentation that this purchase was reimbursed by the City Administrator or paid to the credit card company.
				\$ 487.67	\$ 462.67	\$ -	Total Expenses for Trip

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit E

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
ICMA Planning Conference - Phoenix, AZ (11/18/2011 - 11/20/2011)							
City Credit Card	10/14/2011	US Airways	Tempe, AZ	\$ 324.90	\$ 324.90	\$ -	This was an online purchase of a round trip flight from Omaha, NE to Phoenix, AZ, departing on 11/17/2011 and returning on 11/21/2011.
City Credit Card	10/14/2011	Agent Fee	AZ	\$ 30.00	\$ 30.00	\$ -	This purchase was for a miscellaneous charge associated with the above round trip flight from Omaha, NE to Phoenix, AZ.
City Credit Card	11/17/2011	US Airways	AZ	\$ 25.00	\$ 25.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/17/2011	Hudson News	Omaha, NE	\$ 8.26	\$ 8.26	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/18/2011	AAA Taxi	Phoenix, AZ	\$ 26.14	\$ 26.14	\$ -	This purchase was for airport fare. Per the receipt, the purchase was made on 11/17/2011 for \$20.91 and a \$5.23 tip was included for a total of \$26.14.
City Credit Card	11/19/2011	Via Business Lounge	AZ	\$ 4.95	\$ 4.95	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/20/2011	Baja Fresh	Phoenix, AZ	\$ 7.23	\$ 7.23	\$ -	This purchase was for one meal at Baja Fresh Central Restaurant. Per the receipt, this purchase was made on 11/20/2011 at 10:39 AM. A full breakfast was offered on 11/20/2011 beginning at 8:00 AM and a meeting was scheduled from 8:30 to 11:00 AM, according to the conference schedule.
City Credit Card	11/20/2011	Corner Bakery	Peoria, AZ	\$ 9.77	\$ 9.77	\$ -	This purchase was for one meal at the Corner Bakery Café. Per the receipt, this purchase was made on 11/20/2011 at 4:18 PM. The accounting system description indicates this purchase was for a meal at a conference.
City Credit Card	11/21/2011	US Airways	AZ	\$ 19.00	\$ 19.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/21/2011	US Airways	AZ	\$ 25.00	\$ 25.00	\$ -	This purchase was for baggage fee for the 11/17/2011 flight from Omaha, NE to Phoenix, AZ.
City Credit Card	11/21/2011	US Airways	Phoenix, AZ	\$ 2.00	\$ 2.00	\$ -	This purchase was for an excess baggage fee for the 11/21/2011 return flight from Phoenix, AZ to Omaha, NE.
City Credit Card	11/21/2011	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 2.75	\$ 2.75	\$ -	This purchase was for one coffee at the Einstein Bros. Café. Per the receipt, the purchase was made on 11/21/2011 at 5:54 AM.
City Credit Card	11/21/2011	AAA Taxi	Phoenix, AZ	\$ 23.00	\$ 23.00	\$ -	This purchase was for cab fare. Per the receipt, the purchase was made on 11/21/2011 for \$18.00 and a \$5.00 tip/misc. charge was included for a total of \$23.00.
City Credit Card	11/21/2011	Via Business Lounge	AZ	\$ 9.95	\$ 9.95	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/21/2011	Via Business Lounge	AZ	\$ 9.95	\$ 9.95	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	11/21/2011	N4 Kokopeli	Phoenix, AZ	\$ 18.44	\$ 18.44	\$ -	This purchase was for one meal at the Harbor International Airport. Per the receipt, the purchase was made on 11/21/2011 at 12:24 PM.
City Credit Card	11/21/2011	Ampco Parking Eppley	Omaha, NE	\$ 67.50	\$ 67.50	\$ -	This purchase was for airport parking at Eppley in Omaha, NE. The parking was from 11/17/2011 to 11/21/2011.
City Credit Card	11/22/2011	Hyatt Hotels Phoenix	Phoenix, AZ	\$ 748.27	\$ 748.27	\$ -	This purchase was for a hotel room in Phoenix, AZ arriving 11/17/2011 and departing 11/21/2011 for room charges of \$424.00, taxes of \$56.28, and food charges of \$267.99 for a total of \$748.27. According to the hotel receipt, there was one Compass Dinner Food charge on 11/17/2011 for \$124.46, one In Room Dining Lunch Food charge on 11/18/2011 for \$38.75, another Compass Dinner Food charge on 11/18/2011 for \$82.75, and a Terrace Breakfast Food charge on 11/21/2011 for \$22.03. The hotel receipt also notes that these charges are in connection with an ICMA Planning Committee Meeting. The payment to the credit card company was split because \$530.00 was paid ahead on 11/2/2011 and then the remaining \$218.27 was paid upon receiving the credit card statement. According to the agenda, the conference began at 5:00 PM on 11/18/2011 and ended at 11:00 AM on 11/20/2011.
				\$ 1,362.11	\$ 1,362.11	\$ -	Total Expenses for Trip

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Kansas City, MO (11/23/2011 - 11/26/2011)							
City Credit Card	11/24/2011	Minute Stop	Overland Park, KS	\$ 21.78	\$ 43.56	\$ -	This purchase was for 6.918 gallons of unleaded gasoline at \$3.149 per gallon for a total of \$21.78. Per the receipt, the purchase was actually made on 11/23/2011 in Overland Park, KS at 9:25 PM. The accounting system description indicates this purchase was for a city car. This charge was paid twice, once via check # 37680 with the original receipt attached, and again via check # 37759 with a form attached indicating there was no receipt for the charge. Also, the second charge was coded as professional development in the accounting system instead of coding it to the city car. The City Administrator's parents live in the Kansas City area.
City Credit Card	11/24/2011	TSP	WA	\$ 137.40	\$ 137.40	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. This purchase was made on a City holiday, Thanksgiving Day.
City Credit Card	11/26/2011	Stein-Mart	Lenexa, KS	\$ 49.19	\$ 49.19	\$ -	This purchase was for two articles of clothing. The accounting system description indicates this purchase was for uniforms for the City Administrator.
				\$ 208.37	\$ 230.15	\$ -	Total Expenses for Trip

ICMA Leadership Class - Washington, DC (12/7/2011 - 12/9/2011)							
City Credit Card	11/23/2011	Frontier	OK	\$ 294.90	\$ 294.90	\$ -	This was an online purchase of a round trip flight from Omaha, NE to Washington, DC, departing on 12/6/2011 and returning on 12/9/2011. The accounting system description indicates this was related to an ICMA event. The trip was for the City Administrator, but paid for on the City Clerk's credit card.
City Credit Card	12/5/2011	Frontier	OK	\$ 20.00	\$ 20.00	\$ -	This was an online purchase for excess bags for a 12/6/2011 flight from Omaha, NE to Washington, DC. This purchase was made on the City Clerk's credit card.
City Credit Card	12/5/2011	Frontier	OK	\$ 30.00	\$ 30.00	\$ -	This was an online purchase for stretch seating for a 12/6/2011 flight from Omaha, NE to Washington, DC. This purchase was made on the City Clerk's credit card.
City Credit Card	12/6/2011	New Belgium Spoke	Denver, CO	\$ 12.22	\$ 12.22	\$ -	The APA was unable to determine what was actually purchased as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 11:01 AM at the Denver International Airport. The accounting system description indicates this purchase was made in connection with a Leadership Class.
City Credit Card	12/7/2011	B Smith's Restaurant	Washington, DC	\$ 18.40	\$ 18.40	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. The purchase was made at 5:55 PM in Washington, DC. The purchase was for \$15.40 and a \$3.00 tip was included for a total of \$18.40. The accounting system description indicates this purchase was made in connection with a Leadership Class. The conference agenda indicates that dinner would be at B Smith's as a class from 6:00 to 8:00 PM.
City Credit Card	12/9/2011	Matchbox	Washington, DC	\$ 52.94	\$ 52.94	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was made at 7:59 PM on 12/8/2011. The accounting system description indicates this purchase was made in connection with a Leadership Class.
City Credit Card - Partially Reimbursed by Administrator	12/9/2011	Washington Court Hotel	Washington, DC	\$ 993.55	\$ 954.85	\$ 38.70	This purchase was for a hotel room in Washington, DC arriving 12/6/2011 and departing 12/9/2011 for \$754.65, taxes of \$109.43, and credit of \$30 for a total of \$834.08. According to the hotel receipt, there were two purchases at Bistro 525 for \$76.25 on 12/6/2011 and \$18.62 on 12/9/2011. There was one purchase from room service on 12/8/2011 for \$25.90. There were three purchases from Fed City Bar for \$12.90 each, twice on 12/7/2011 and once on 12/8/2011 for a total of \$38.70; these charges were reimbursed by personal check on 1/4/2012. These purchases totaled \$993.55 with \$954.85 paid by the City and \$38.70 paid by the City Administrator. The accounting system description indicates this purchase was made in connection with a Leadership Class.
City Credit Card	12/9/2011	Frontier	OK	\$ 20.00	\$ 20.00	\$ -	This was an online purchase for excess bags for a 12/9/2011 flight from Washington, DC to Omaha, NE.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR
 October 1, 2010, through January 31, 2012

Exhibit E

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
ICMA Leadership Class - Washington, DC (12/7/2011 - 12/9/2011) (Continued)							
City Credit Card	12/9/2011	Frontier	OK	\$ 30.00	\$ 30.00	\$ -	This was an online purchase for stretch seating for a 12/9/2011 flight from Washington, DC to Omaha, NE.
City Credit Card	12/9/2011	Hudson News	Washington, DC	\$ 0.09	\$ 0.09	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	12/9/2011	Hudson News	Washington, DC	\$ 14.09	\$ 14.09	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt.
City Credit Card	12/9/2011	Ampco Parking Eppley	Omaha, NE	\$ 54.00	\$ 54.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The accounting system description indicates this purchase was for parking.
City Credit Card	12/10/2011	Fabulously Fresh	Washington, DC	\$ 7.90	\$ 7.90	\$ -	This purchase was for one meal for \$7.90 at Reagan National Airport. Per the receipt, the purchase was made on 12/9/2011 at 6:56 PM. The accounting system description indicates this purchase was made in connection with a Leadership Class.
City Credit Card	12/10/2011	DC Flyer & Empire Cab	Washington, DC	\$ 26.75	\$ 26.75	\$ -	This purchase was for a taxi for \$16.75 and a \$10.00 tip/misc charge was included for a total of \$26.75. The receipt did not indicate the date of purchase. The accounting system description indicates this purchase was made in connection with a Leadership Class.
City Credit Card	12/11/2011	Midwest Frontier	Milwaukee, WI	\$ 10.00	\$ 10.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating that there was no receipt. The credit card statement indicates this was an in-flight purchase.
City Credit Card	12/12/2011	ALX Taxi Med	Alexandria, VA	\$ 27.97	\$ 27.97	\$ -	This purchase was for a taxi for \$17.97 and a \$10.00 tax charge was included for a total of \$27.97 on 12/6/2011. The accounting system description indicates this purchase was made in connection with a Leadership Class.
Expense Reimbursement Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 166.25	\$ -	This was a payment from the City to the City Administrator for expense reimbursement. A portion of this purchase was for one lunch meal at Bistro 525 in Washington, DC on 12/9/2011 at 1:15 PM for \$19.75 plus a \$4.00 tip totaling \$23.75. There was also \$80.50 in taxi charges with receipts (dated 12/7/2011 - 12/8/2011) and another \$42.00 in taxi charges without receipts (no receipt form). Additionally, there was a receipt which only included a handwritten date (12/2/2011) and amount (\$10.00), so it is unknown what was purchased and where the purchase was made. Lastly, there were \$10.00 in bellman tips included on a no receipt form. All charges were noted as being associated with the December 2011 trip to Washington, DC.
				\$ 1,612.81	\$ 1,740.36	\$ 38.70	Total Expenses for Trip

Economic Development Research - Las Vegas, NV (1/21/2012 - 1/25/2012)							
Per Diem Allowance Paid to Administrator	N/A	N/A	N/A	\$ -	\$ 142.00	\$ -	This payment is for the meal per diem for two days for City Administrator's trip to Las Vegas, NV at \$71 per day. APA verified that the Las Vegas GSA per diem rate is \$71 per day for meals and incidentals.
City Credit Card	11/23/2011	Southwest	Dallas, TX	\$ 294.90	\$ -	\$ -	This was a purchase was for a round trip flight from Omaha, NE to Las Vegas, NV departing on 1/21/2012 and returning on 1/25/2012. The APA was not provided any documentation to indicate that this purchase was ever paid to the credit card company.
City Credit Card	11/23/2011	Southwest	Dallas, TX	\$ 10.00	\$ 10.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating there was no receipt.
City Credit Card	11/23/2011	Southwest	Dallas, TX	\$ 10.00	\$ 10.00	\$ -	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge, other than a signed form indicating there was no receipt.
City Credit Card	1/21/2012	Executive Star Limo	Las Vegas, NV	\$ 12.00	\$ 12.00	\$ -	The APA was unable to determine what was purchased, as only a credit card receipt was provided, not an itemized receipt. Per the receipt, the purchase was to Executive Star Limousine in Las Vegas, NV and it was made at 10:13 AM on 1/21/2012. The accounting system description indicates this purchase was for a taxi.

CITY OF GRETNA
OUT OF STATE TRAVEL BY THE CITY ADMINISTRATOR

Exhibit E

October 1, 2010, through January 31, 2012

Type of Payment	Transaction Date	Payee Name	Location	Credit Card Charge	Amount Paid by City	Amount Paid by Colleen	APA Notes
Economic Development Research - Las Vegas, NV (1/21/2012 - 1/25/2012) (Continued)							
City Credit Card - Reimbursed by Administrator	1/21/2012	SBS Bally's Store	Las Vegas, NV	\$ 1,621.15	\$ -	\$ 1,620.34	The APA was unable to determine what was purchased, as there was no supporting documentation available for the credit card charge. The charges were reimbursed by personal check on 1/21/2012. \$1,620.34 was reimbursed by personal check resulting in an underpayment of \$0.81 to the credit card company.
City Credit Card	1/22/2012	Bally's Hotel Las Vegas	Las Vegas, NV	\$ 22.40	\$ 22.40	\$ -	This purchase was for an upgraded room at Bally's Hotel in Las Vegas, NV.
				\$ 1,970.45	\$ 196.40	\$ 1,620.34	Total Expenses for Trip
ICMA SEI Leadership Institute - Charlottesville, VA (5/5/2012 - 5/12/2012)							
City Credit Card	10/28/2011	ICMA Internet	DC	\$ 500.00	\$ 500.00	\$ -	This purchase is the payment of a nonrefundable deposit for an ICMA Leadership Conference in Charlottesville, VA from 5/5/2012 to 5/12/2012.
				\$500.00	\$500.00	\$0.00	Total Expenses for Trip
				\$ 15,365.68	\$ 13,578.84	\$ 3,082.28	Total Travel Expenses for City Administrator

CITY OF GRETNA
GAS PURCHASES FOR THE CITY ADMINISTRATOR'S VEHICLE
 October 1, 2010, through January 31, 2012

Exhibit F

Accounting System			Supporting Documentation						
Date	Vendor Name	Amount	Date	Time	Price	Gallons	Carwash	Location	Purchaser
10/19/2010	GRETNA GAS	\$ 25.60	9/8/2010	12:22 PM	\$2.599	9.851		Gretna, NE	Emily Lawry
10/5/2010	ELAN	\$ 40.42	10/2/2010	9:13 AM	\$2.659	15.203		Gretna, NE	Colleen's credit card
11/16/2010	ELAN	\$ 43.47	11/6/2010	1:58 PM	\$2.849	15.258		Ashland, NE	Colleen's credit card
12/7/2010	ELAN	\$ 44.26	11/17/2010	5:40 PM	\$2.799	15.812		Gretna, NE	Colleen's credit card
12/21/2010	ELAN	\$ 36.33	12/15/2010	7:42 AM	\$2.879	12.619		Gretna, NE	Colleen's credit card
1/5/2011	ELAN	\$ 45.09	12/28/2010	7:37 AM	\$3.099	14.550		Gretna, NE	Colleen's credit card
3/16/2011	ELAN	\$ 47.53	2/1/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card
3/16/2011	GRETNA GAS	\$ 46.01	2/9/2011	2:04 PM	\$3.099	14.847		Gretna, NE	Steve Sherry
3/16/2011	GRETNA GAS	\$ 31.31	2/24/2011	3:08 PM	\$3.239	9.668		Gretna, NE	Steve Sherry
3/16/2011	ELAN	\$ 45.76	3/10/2011	4:50 PM	\$3.599	12.715		Gretna, NE	Colleen's credit card
4/5/2011	ELAN	\$ 29.49	3/18/2011	This purchase was made on the City Clerk's credit card. Supporting documentation was not obtained.				Grand Island, NE	Tammy's credit card
4/20/2011	GRETNA GAS	\$ 39.51	3/30/2011	8:45 AM	\$3.499	11.292		Gretna, NE	Steve Sherry
5/3/2011	ELAN	\$ 45.85	4/5/2011	12:37 PM	\$3.659	12.530		Gretna, NE	Colleen's credit card
5/3/2011	ELAN	\$ 53.28	4/11/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card
5/18/2011	GRETNA GAS	\$ 36.25	4/18/2011	1:22 PM	\$3.759	9.644		Gretna, NE	Jeff Nesbitt
5/18/2011	GRETNA GAS	\$ (29.95)	There was no receipt as this was a credit.						
5/18/2011	ELAN	\$ 52.18	5/5/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card
6/22/2011	GRETNA GAS	\$ 52.33	5/19/2011	9:41 AM	\$3.739	13.997		Gretna, NE	Emily Lawry
6/8/2011	ELAN	\$ 50.29	5/21/2011	9:39 AM	\$3.789	13.272		Gretna, NE	Colleen's credit card
6/22/2011	ELAN	\$ 52.38	6/1/2011	5:23 PM	\$3.699	14.160		Gretna, NE	Colleen's credit card
6/22/2011	ELAN	\$ 47.87	6/11/2011	12:17 PM	\$3.679	13.011		Omaha, NE	Colleen's credit card
6/22/2011	ELAN	\$ 47.48	6/17/2011	The receipt was provided for this purchase; however, it was illegible.				Kearney, NE	Colleen's credit card
8/16/2011	GRETNA GAS	\$ 50.97	7/11/2011	9:58 AM	\$3.599	14.162		Gretna, NE	Lisa Batenhorst
8/31/2011	VOIDED CHECK	\$ 46.57	7/12/2011	7:23 PM	\$3.699	12.589		Gretna, NE	Colleen's credit card
8/16/2011	ELAN	\$ 55.25	8/12/2011	2:00 PM	\$3.679	15.017		Omaha, NE	Colleen's credit card
9/20/2011	ELAN	\$ 45.12	8/28/2011	2:34 PM	\$3.699	12.198		Ashland, NE	Colleen's credit card
10/4/2011	ELAN	\$ 7.00	8/29/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Overland Park, KS	Colleen's credit card
9/20/2011	ELAN	\$ 46.73	9/4/2011	6:39 PM	\$3.729	12.531		Overland Park, KS	Colleen's credit card
9/20/2011	ELAN	\$ 44.98	9/7/2011	12:39 PM	\$3.699	12.161		Gretna, NE	Colleen's credit card
9/20/2011	ELAN	\$ 47.93	9/15/2011	7:30 AM	\$3.669	13.064		Gretna, NE	Colleen's credit card
10/18/2011	GRETNA GAS	\$ 30.00	9/19/2011	12:17 PM	\$3.549	8.453		Gretna, NE	Tyler Moes
9/28/2011	ELAN	\$ 34.94	9/27/2011	7:46 AM	\$3.459	8.945	\$ 3.73	Gretna, NE	Colleen's credit card
10/18/2011	ELAN	\$ 43.15	10/14/2011	4:52 PM	\$3.499	12.332		Gretna, NE	Colleen's credit card
11/16/2011	GRETNA GAS	\$ 4.25	10/19/2011				\$ 4.25	Gretna, NE	Colleen Lawry
11/16/2011	GRETNA GAS	\$ 33.60	10/19/2011	2:04 PM	\$3.499	9.604		Gretna, NE	Colleen Lawry
11/16/2011	GRETNA GAS	\$ 51.65	10/28/2011	unknown	\$3.435*	13.800	\$ 4.25	Gretna, NE	Colleen Lawry
11/2/2011	ELAN	\$ 66.19	10/29/2011	3:17 PM	\$3.499	18.916		Gretna, NE	Colleen's credit card
11/16/2011	ELAN	\$ 44.40	11/1/2011	10:19 AM	\$3.169	14.012		Platte City, MO	Colleen's credit card
12/21/2011	GRETNA GAS	\$ 4.25	11/5/2011				\$ 4.25	Gretna, NE	Colleen Lawry

CITY OF GRETNA
GAS PURCHASES FOR THE CITY ADMINISTRATOR'S VEHICLE
 October 1, 2010, through January 31, 2012

Exhibit F

Accounting System			Supporting Documentation							
Date	Vendor Name	Amount	Date	Time	Price	Gallons	Carwash	Location	Purchaser	
12/21/2011	GRETNA GAS	\$ 30.49	11/5/2011	10:30 AM	\$3.399	8.969		Gretna, NE	Colleen Lawry	
11/16/2011	ELAN	\$ 42.20	11/9/2011	8:00 AM	\$3.299	12.791		Gretna, NE	Colleen's credit card	
11/16/2011	ELAN	\$ 48.83	11/11/2011	1:33 PM	\$3.849	12.686		Kearney, NE	Colleen's credit card	
12/6/2011	ELAN	\$ 45.26	11/16/2011	6:59 AM	\$3.239	13.972		Gretna, NE	Colleen's credit card	
12/6/2011	ELAN	\$ 21.78	11/23/2011	9:25 PM	\$3.149	6.918		Overland Park, KS	Colleen's credit card	
12/21/2011	ELAN	\$ 21.78	11/23/2011	This purchase was charged to the credit card only once; however, the City paid the credit card company twice for this purchase.						
12/21/2011	GRETNA GAS	\$ 4.25	11/23/2011				\$ 4.25	Gretna, NE	Colleen Lawry	
12/21/2011	GRETNA GAS	\$ 42.93	11/23/2011	1:11 PM	\$3.099	13.854		Gretna, NE	Colleen Lawry	
12/6/2011	ELAN	\$ 45.22	11/28/2011	6:52 PM	\$3.259	13.875		Gretna, NE	Colleen's credit card	
1/17/2012	ELAN	\$ 45.24	12/4/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card	
1/17/2012	ELAN	\$ 41.83	12/5/2011	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card	
1/18/2012	GRETNA GAS	\$ 43.62	12/14/2011	9:58 AM	\$3.179	13.721		Gretna, NE	Steve Sherry	
12/28/2011	ELAN	\$ 42.69	12/17/2011	7:44 PM	\$3.099	13.777		Gretna, NE	Colleen's credit card	
1/3/2012	ELAN	\$ 42.57	12/22/2011	5:20 PM	\$2.999	14.194		Omaha, NE	Colleen's credit card	
1/3/2012	ELAN	\$ 32.04	12/27/2011	12:01 PM	\$2.879	11.129		Platte City, MO	Colleen's credit card	
1/18/2012	GRETNA GAS	\$ 34.26	12/29/2011	unknown	\$3.094*	9.700	\$ 4.25	Gretna, NE	Colleen Lawry	
The APA received the general ledger detail through February 14, 2012. This transaction is dated February 21, 2012; therefore, the APA does not have the general ledger detail information for this transaction.		\$ 43.44	1/8/2012	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card	
1/18/2012	ELAN	\$ 47.73	1/15/2012	12:30 PM	\$3.299	11.913	\$ 8.43	Omaha, NE	Colleen's credit card	
The APA received the general ledger detail through February 14, 2012. This transaction is dated February 21, 2012; therefore, the APA does not have the general ledger detail information for this transaction.		\$ 46.87	1/16/2012	There was no supporting documentation available for these charges other than a signed form indicating that there was no receipt.				Gretna, NE	Colleen's credit card	
2/9/2012	GRETNA GAS	\$ 38.00	1/27/2012	10:59 AM	\$3.179	11.953		Gretna, NE	Tyler Moes	
		\$ 2,314.10								