



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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June 6, 2022

Ted Beckner, Mayor
City of Oakland
401 N. Oakland Avenue
Oakland, NE 68045

Andy Fuston, Mayor
City of Lyons
P.O. Box 598
Lyons, NE 68038-0598

Dear Mr. Beckner and Mr. Fuston:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding both the purchase of Scheels gift cards by the City of Oakland's (Oakland) Police Chief and duplicate payroll costs with the City of Lyons (Lyons). As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the cities. Based upon the outcome of this preliminary planning work, including an analysis of the information provided, the APA has determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the preliminary planning work, the APA noted certain issues that merit corrective action.

Background Information

On March 24, 2021, Oakland's auditor drafted the following memo, which describes her discovery of gift card purchases from the Omaha, Nebraska, location of Scheels, a sporting goods and entertainment chain store, while testing municipal expenses for the city's fiscal year 2020 audit:

Gift card issues
City of Oakland NE
September 30, 2020

7032
sh 3/24/21

When pulling a selected invoice file at random I pulled the invoices for Scheels, a sporting goods store in west Omaha. One of the charges was for gift cards which prompted some follow-up questions.

The two invoices in question had a total of \$6,170 for gift cards and the purchase was recorded as police expense (ammunition). (7033) My first concern was that the expense was not properly recorded as a gift card is not a normal operating expense.

Kayla had already done some research on the matter and from information received from Scheels the cards were to the Oakland Police and had been used to buy ammunition. No receipts from the use of these cards had been turned in when the cards were used.

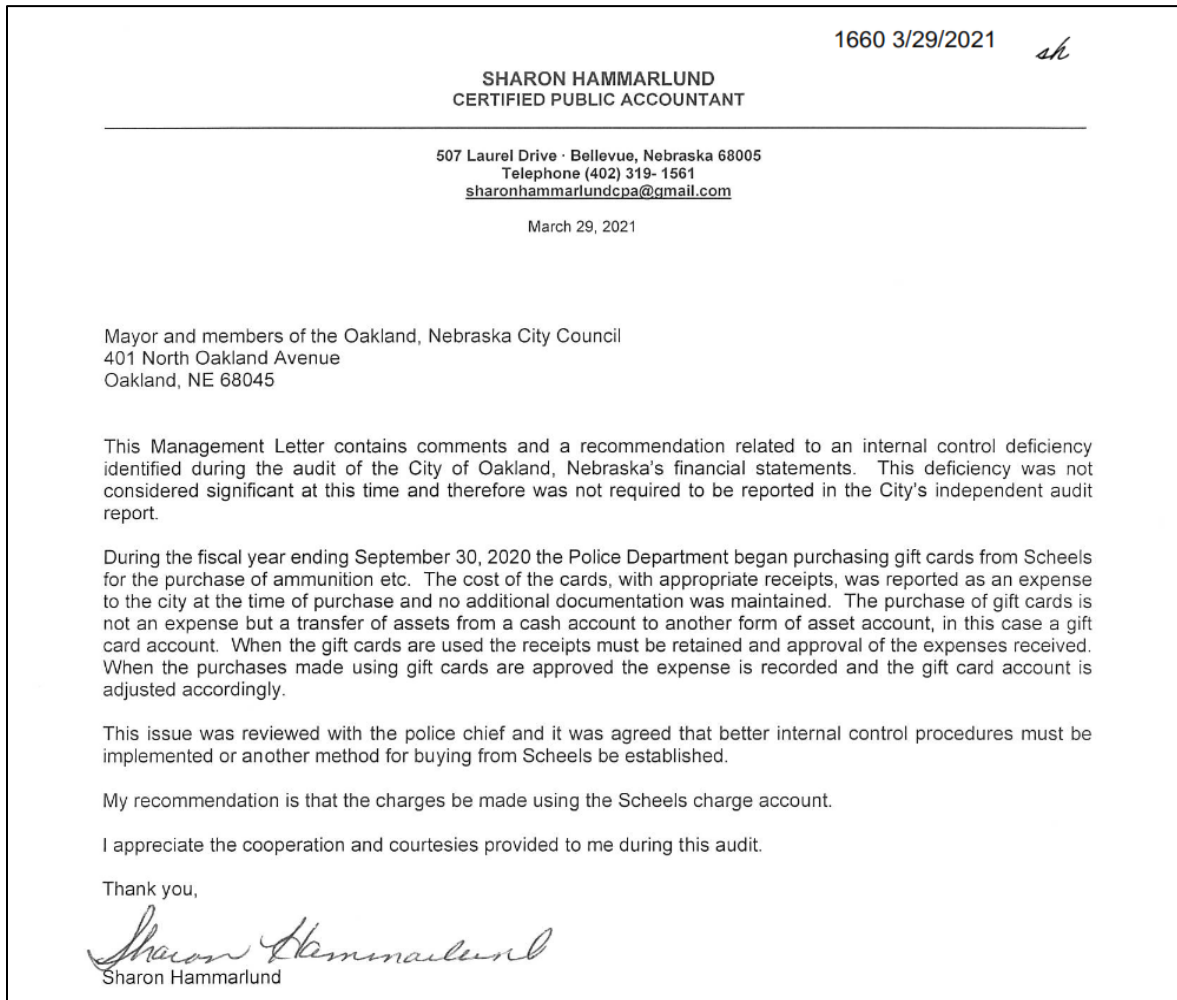
I discussed this matter with the Council President and then we met with the police chief. The rationale for the gift card purchases was that he could give the card to another officer who could buy ammunition when he was in Omaha.

It was agreed that this plan was not acceptable and gift cards would no longer be used.

As there was no indication of fraud, the amount in question was immaterial and matter of the use of gift cards was resolved, I did not treat this as a significant finding. I did report it on the management letter.

Per discussion with Oakland's contracted bookkeeper, the information recorded in this memo does not appear to be entirely correct. For example, Kayla Eisenmenger, the Oakland City Clerk, did not actually receive any documentation from Scheels that the gift cards were used to purchase ammunition for the city's Police Department.

On March 29, 2021, Oakland's auditor issued the following management letter to the city regarding the Scheels gift card issue:



The above management letter was not included with Oakland's audit, which was filed with the APA on March 29, 2021.

The APA was made aware of the Scheels gift card issue on November 15, 2021, after receiving information regarding not only the purchase of some gift cards by the Oakland Police Chief, Terry Poland, but also the double billing of hours by police officers who worked for both Oakland and Lyons.

Soon after learning of these concerns, the APA requested from Oakland's auditor copies of the above management letter and any other related correspondence in her possession. Chief Poland had allegedly told Oakland officials that Scheels would not permit him to charge ammunition to the city's store account. According to the information provided, Ms. Hammarlund received a telephone call from the Federal Bureau of Investigation (FBI) in October of 2021 about the gift card purchases at issue. She gave the investigating agent a copy of the above management letter at that time.

On November 16, 2021, the APA participated in a telephone conference call with representatives of both the FBI and the Nebraska Attorney General's office to confer about the Scheels gift card purchases. Because the FBI had not yet begun investigating those transactions, it was agreed that the APA would proceed with the present inquiry.

The following comments and recommendations, which have been discussed with the management of both Oakland and Lyons, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Suspected Misuse of Public Funds by Purchasing Gift Cards

Included with the support provided by Oakland's auditor on November 15, 2021, was a Scheels account statement showing that \$2,850 worth of gift cards had been purchased in the name of the Oakland Police Department (Department) on February 23, 2020. A copy of that account statement can be found in **Attachment A** herein. Although Oakland's auditor had concluded that the gift card purchases did not give rise to concerns about possible fraud, the APA believes that the following information may indicate otherwise:

- a) Using gift cards to purchase ammunition for municipal purposes is questionable by itself; however, not providing receipts to Oakland after the purchases, as noted in the audit management letter, heightens the already considerable degree of suspicion surrounding that activity. Similarly disquieting is the fact that the conclusion reached by the city's auditor was not based on a review of actual gift card receipts or other supporting documentation.
- b) The APA also questions the timing of the first gift card purchases, which occurred in February 2020. The COVID-19 pandemic was already underway in the United States at that time, causing a national ammunition shortage. As confirmed by Scheels personnel, therefore, it is questionable whether such substantial amounts of ammunition would have been available to purchase from the store.

Due to the seemingly implausible explanation provided for the gift card purchases, the APA decided to obtain documentation from Scheels to support the items purchased with the corresponding gift cards. On November 22, 2021, the APA contacted the Store Office Leader for the Scheels in Omaha, Nebraska, the location of the questioned purchases, to request the needed supporting documentation. In addition to agreeing to work with Scheels corporate staff to obtain the requested documents, the Store Office Leader confirmed that – contrary to what Chief Poland had told the city's auditor, as related in her March 24, 2021, memo – Scheels does not have a policy prohibiting ammunition from being purchased through a municipal charge account.

The documentation obtained from Scheels revealed that, in addition to the questioned expenditures found already by Oakland's auditor, Chief Poland had used municipal funds to make several other gift card purchases from the Omaha store. Between February 2020 and January 2021, Chief Poland used Oakland's charge account at Scheels to purchase \$14,070 worth of gift cards. This included \$561 in discounts, making the total value of the gift cards acquired by Chief Poland to be \$14,631.

The following table details all of the Scheels gift cards purchased in the name of the Oakland Police Department and charged to the city during the period examined:

Date	Gift Card Number	Amount
2/23/2020	3159	\$ 570.00
2/23/2020	3160	\$ 570.00
2/23/2020	3161	\$ 570.00
2/23/2020	3163	\$ 570.00
2/23/2020	3164	\$ 570.00
2/23/2020 Total		\$ 2,850.00

Date	Gift Card Number	Amount
8/19/2020	0350	\$ 570.00
8/19/2020	1616	\$ 171.00
8/19/2020	2430	\$ 570.00
8/19/2020	8421	\$ 570.00
8/19/2020	8422	\$ 570.00
8/19/2020	8423	\$ 570.00
8/19/2020	8424	\$ 570.00
8/19/2020	Gift Card Discount	\$ (171.00)
8/19/2020 Total		\$ 3,420.00
10/1/2020	6311	\$ 600.00
10/1/2020	6312	\$ 600.00
10/1/2020	6313	\$ 600.00
10/1/2020	6335	\$ 600.00
10/1/2020	6336	\$ 600.00
10/1/2020	6398	\$ 180.00
10/1/2020	6399	\$ 600.00
10/1/2020	Gift Card Discount	\$ (180.00)
10/1/2020 Total		\$ 3,600.00
1/7/2021	3863	\$ 600.00
1/7/2021	3864	\$ 600.00
1/7/2021	3865	\$ 600.00
1/7/2021	3866	\$ 600.00
1/7/2021	3867	\$ 600.00
1/7/2021	3868	\$ 600.00
1/7/2021	3869	\$ 210.00
1/7/2021	4681	\$ 600.00
1/7/2021	Gift Card Discount	\$ (210.00)
1/7/2021 Total		\$ 4,200.00
Grand Total		\$ 14,070.00

The four account statements that should have been – but were not – provided to the Oakland City Council as support for approval of the above claims are included as **Attachments A, B, C, and D** herein, and are summarized below:

Date	Claim Description	Amount
3/23/2020	SCHEELS	\$ 3,199.99
9/14/2020	SCHEELS	\$ 3,884.03
11/16/2020	SCHEELS	\$ 3,600.00
2/15/2021	SCHEELS	\$ 4,200.00
Total		\$ 14,884.02

Note: The gift card claims approved on 3/23/2020 and 9/14/2020 contained additional items as well.

Per the APA's review of the Scheels gift card receipts, no ammunition appears to have been purchased with the gift cards. Instead, Chief Poland appears to have used the gift cards to purchase personal items, such as a Yeti cooler, jewelry, clothing, food/snacks, fishing equipment, and other goods that serve no apparent public or municipal purpose. A detailed transaction ledger of all items purchased from Scheels using the gift cards has been included herein as **Exhibit A**.

While Chief Poland appears to have claimed that the gift cards were used to purchase ammunition for the Department's use, the actual gift card receipts show clearly that no ammunition was purchased. For example, the Scheels receipt images below show items – not including ammunition – purchased by Chief Poland with several of the gift cards obtained with municipal funds:

<p>Omaha Scheels 17202 Davenport St Omaha, NE 68118 402-289-5666</p> <p>1/10/21 3:11 PM Trans.: 25819 Store: 00058 Reg: 009 Cashier: 76030 Sales: 76030</p> <p>Sale</p>		<p>Total 1,690.52</p> <p>Gift Card 65.65 Number: *****6336 Auth #: 381348 Balance: 0.00 Transaction Type: Sale</p> <p>Gift Card 88.68 Number: *****6313 Auth #: 381379 Balance: 0.00 Transaction Type: Sale</p> <p>Gift Card 600.00 Number: *****6312 Auth #: 381405 Balance: 0.00 Transaction Type: Sale</p> <p>Gift Card 600.00 Number: *****3864 Auth #: 381449 Balance: 0.00 Transaction Type: Sale</p> <p>Gift Card 336.19 Number: *****3865 Auth #: 381477 Balance: 263.81 Transaction Type: Sale</p> <p>Total Tender 1690.52</p> <p>Change Due 0.00</p> <p>Sold Item Count = 8</p>	
Item	Qty	Price	Amount
SKIMMER ICE BIG DIPPR HCK			
05329838254 1.0 ea	19.99	19.99	T
TACKLEBAG WEEKEND SFT 370			
02409901777 1.0 ea	34.99	34.99	T
ROD TCKLE STCK-27MAGL			
81003911542 1.0 ea	39.99	39.99	T
CASE ROD HARD SIDE			
42300020161 1.0 ea	79.99	79.99	T
GLO-RING			
05276218001 1.0 ea	34.99	34.99	T
AUGER LITHIUM 40V-8IN			
04325312208 1.0 ea	549.99	549.99	T
HEATER HUNTING BUDDY			
08930132045 1.0 ea	119.99	119.99	T
ICE HOUSE JM NANOOK XL TH			
71992114280 1.0 ea	699.99	699.99	T
Subtotal		1,579.92	
Sales Tax		110.60	
Total Tax		110.60	

The APA has copied below a picture of each item, including a \$699.99 Ice House and a \$549.99 Auger, included on the above receipt.



Chief Poland used Scheels gift cards obtained with municipal funds to purchase other relatively expensive items. Among those more extravagant expenditures was a \$949.99 Elite Glass 54” [Basketball] Backboard. Rather than being used for any discernable public purpose, the backboard appears – based on the picture below (Google Street View), taken in August 2021 – to have been installed at Chief Poland’s personal residence, which the Burt County Assessor lists at 113 N. Engdahl Ave. in Oakland, NE.



On March 19, 2021, Chief Poland used one of the Scheels’ gift cards at issue to purchase a \$399.99 Wakesurf Board. The APA is uncertain how the acquisition of such a recreational item could serve a valid municipal purpose in general, much less contribute to the marksmanship or any other efficiency of the Oakland Police Department in particular. It was noted, however, that the board could be used with Chief Poland’s 2017 Tiger Performance Boat (according to the Nebraska DMV system), which also appears in the above picture.

In addition to using the gift cards at issue to purchase items at various Scheels locations – including stores in Omaha and Lincoln, Nebraska; Sioux City, Iowa; and Johnstown, Colorado – Chief Poland also made an online purchase with one of the gift cards and had the items shipped to his personal residence. Scheels provided the APA with the following invoice information regarding that online purchase:

Order #23633611	
Information	
Fullfilment Centers: Web	Payment Information:
Order Status: Shipped	SHEELS_GIFT_CERTIFICATE 6030861000000753865 \$105.72
Time Placed: 2021-01-11 13:20:35	<input type="button" value="REFUND"/> <input type="button" value="GIFT CARD"/>
Imported Date: 2021-01-11 13:25:26	
Projected Delivery: Fri Jan 15 2021 - Thu Jan 21 2021	
Checkout: Registered	

Customer Information	Shipping Information
Terry Poland	Terry Poland
113 N Engdahl Ave	113 N Engdahl Ave
Oakland, NE 68045	Oakland, NE 68045
[REDACTED]	[REDACTED]
☎ (402) 936-1270	☎ (402) 936-1270

Similar to the items that appear on the January 10, 2021, Scheels receipt (displayed on page 5 herein), the online purchase consisted mostly of ice-fishing equipment:

Order #23633611 Terry Poland										
		SKU	Description	Ship Method	Shop	Qty	U/Price	Store	Source	Action Tracking
+	<input type="checkbox"/>	Shipped	81150403002	Mummy Worm	Ground	Ice Fishing (24)	1	\$5.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	81150403003	Mummy Worm	Ground	Ice Fishing (24)	1	\$5.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	81150403005	Mummy Worm	Ground	Ice Fishing (24)	1	\$5.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992114378	Clam Maki Plastics Polli XL	Ground	Ice Fishing (24)	1	\$3.79	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992109308	Clam Drop Tungsten Jig	Ground	Ice Fishing (24)	1	\$2.99	Lincoln	Web Store
+	<input type="checkbox"/>	Shipped	71992110212	Clam Bomb Spoon Lure	Ground	Ice Fishing (24)	1	\$4.29	Lincoln	Web Store
+	<input type="checkbox"/>	Shipped	71992109446	Clam Bomb Spoon Lure	Ground	Ice Fishing (24)	1	\$4.29	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992114306	Clam Jointed Pinhead Mino Spoon Kit	Ground	Ice Fishing (24)	1	\$14.99	Lincoln	Web Store
+	<input type="checkbox"/>	Shipped	08767753501	Custom Jigs & Spins JaJe Bug Tungsten Ic	Ground	Ice Fishing (24)	1	\$2.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	08767753503	Custom Jigs & Spins JaJe Bug Tungsten Ic	Ground	Ice Fishing (24)	1	\$2.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	08767753504	Custom Jigs & Spins JaJe Bug Tungsten Ic	Ground	Ice Fishing (24)	1	\$2.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	03992310112	Flirty Girty Ice Treble Hooks 3 Pack	Ground	Ice Fishing (24)	1	\$3.49	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	03992310312	Flirty Girty Ice Treble Hooks 3 Pack	Ground	Ice Fishing (24)	1	\$3.49	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992110980	Clam Frost Ice Monofilament Fishing Line	Ground	Ice Fishing (24)	1	\$8.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992114434	Clam Frost Ice Monofilament Fishing Line	Ground	Ice Fishing (24)	1	\$8.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992110162	Clam Drop Tungsten Jig	Ground	Ice Fishing (24)	1	\$2.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992112602	Clam Drop Tungsten Jig	Ground	Ice Fishing (24)	1	\$2.99	River Hills	Web Store
+	<input type="checkbox"/>	Shipped	71992109312	Clam Drop Tungsten Jig	Ground	Ice Fishing (24)	1	\$2.99	Lincoln	Web Store
+	<input type="checkbox"/>	Shipped	46900003011	RETURN E GIFT CARD	Email	Gift Certificates (69)	1	\$8.12	Gift Cards	Gift Cards Store
+	<input type="checkbox"/>	Canceled	71992114379	Clam Maki Plastics Polli XL	Ground	Ice Fishing (24)	1	\$3.79	Out of Stock	Web Store
+	<input type="checkbox"/>	Canceled	71992110166	Clam Drop Tungsten Jig	Ground	Ice Fishing (24)	1	\$3.79	Out of Stock	Web Store

According to the receipt and invoice documentation obtained from Scheels, Chief Poland's expenditures involving gift cards purchased with municipal funds totaled \$15,183.37. As summarized in **Exhibit A** herein, that amount is slightly higher than the total value of the gift cards purchased. This discrepancy is due to the fact that several of the expenditures cost more than the gift card amounts, requiring the remaining balance to be paid with cash or what appears to have been a personal credit card.

The following table summarizes the expenditures made by Chief Poland with Scheels gift cards purchased with municipal funds.

Date Gift Card Used	Gift Card #	Gift Card Amount Used	Card Balance	Other Payment Amount	APA Notes
3/22/2020	3159	\$ 570.00	\$ 0.00	\$ 0.00	
3/20/2020	3160	\$ 420.94	\$ 149.06	\$ 0.00	
6/14/2020	3160	\$ 138.59	\$ 10.47	\$ 0.00	
7/1/2020	3160	\$ 10.47	\$ 0.00	\$ 0.00	
3/14/2020	3161	\$ 218.21	\$ 351.79	\$ 0.00	
5/3/2020	3161	\$ 351.79	\$ 0.00	\$ 0.00	
3/22/2020	3163	\$ 505.57	\$ 64.43	\$ 0.00	
6/3/2020	3163	\$ 55.64	\$ 8.79	\$ 0.00	
7/1/2020	3163	\$ 8.79	\$ 0.00	\$ 0.00	
3/7/2020	3164	\$ 509.35	\$ 60.65	\$ 0.00	
3/8/2020	3164	\$ 60.65	\$ 0.00	\$ 0.00	
8/30/2020	0350	\$ 570.00	\$ 0.00	\$ 0.00	
8/30/2020	1616	\$ 171.00	\$ 0.00	\$ 0.00	
10/25/2020	2430	\$ 382.44	\$ 187.56	\$ 0.00	
11/8/2020	2430	\$ 89.02	\$ 98.54	\$ 0.00	
11/14/2020	2430	\$ 98.54	\$ 0.00	\$ 0.00	

Date Gift Card Used	Gift Card #	Gift Card Amount Used	Card Balance	Other Payment Amount	APA Notes
8/30/2020	8421	\$ 120.88	\$ 449.12	\$ 0.00	
9/11/2020	8421	\$ 307.43	\$ 141.69	\$ 0.00	
10/4/2020	8421	\$ 141.69	\$ 0.00	\$ 0.00	
9/12/2020	8422	\$ 251.98	\$ 318.02	\$ 0.00	
10/4/2020	8422	\$ 108.28	\$ 209.74	\$ 0.00	
10/10/2020	8422	\$ 124.27	\$ 85.47	\$ 0.00	
10/18/2020	8422	\$ 85.47	\$ 0.00	\$ 0.00	
10/1/2020	8423	\$ 487.05	\$ 82.95	\$ 0.00	
10/4/2020	8423	\$ 82.95	\$ 0.00	\$ 0.00	
10/18/2020	8424	\$ 326.41	\$ 243.59	\$ 0.00	
11/14/2020	8424	\$ 243.59	\$ 0.00	\$ 0.00	
11/28/2020	6311	\$ 418.71	\$ 181.29	\$ 0.00	
12/5/2020	6311	\$ 181.29	\$ 0.00	\$ 0.00	
1/10/2021	6312	\$ 600.00	\$ 0.00	\$ 0.00	
1/8/2021	6313	\$ 511.32	\$ 88.68	\$ 0.00	
1/10/2021	6313	\$ 88.68	\$ 0.00	\$ 0.00	
12/20/2020	6335	\$ 46.05	\$ 553.95	\$ 0.00	
12/26/2020	6335	\$ 128.35	\$ 425.60	\$ 0.00	
12/31/2020	6335	\$ 108.30	\$ 317.30	\$ 0.00	
1/3/2021	6335	\$ 93.09	\$ 224.21	\$ 0.00	
1/6/2021	6335	\$ 224.21	\$ 0.00	\$ 0.00	
1/6/2021	6336	\$ 534.35	\$ 65.65	\$ 0.00	
1/10/2021	6336	\$ 65.65	\$ 0.00	\$ 0.00	
1/14/2021	6398	\$ 180.00	\$ 0.00	\$ 0.00	
11/14/2020	6399	\$ 17.42	\$ 582.58	\$ 0.00	
12/5/2020	6399	\$ 533.47	\$ 49.11	\$ 0.00	
12/20/2020	6399	\$ 49.11	\$ 0.00	\$ 0.00	
3/19/2021	3863	\$ 503.93	\$ 96.07	\$ 0.00	
4/25/2021	3863	\$ 96.07	\$ 0.00	\$ 0.00	Note 2
1/10/2021	3864	\$ 600.00	\$ 0.00	\$ 0.00	
1/10/2021	3865	\$ 336.19	\$ 263.81	\$ 0.00	
1/11/2021	3865	\$ 105.72	\$ 158.09	\$ 0.00	
1/14/2021	3865	\$ 138.10	\$ 19.99	\$ 0.00	
1/22/2021	3865	\$ 19.99	\$ 0.00	\$ 0.00	
4/25/2021	3866	\$ 600.00	\$ 0.00	\$ 0.00	Note 2
1/21/2021	3867	\$ 405.43	\$ 194.57	\$ 0.00	
1/24/2021	3867	\$ 192.92	\$ 1.65	\$ 0.00	
2/6/2021	3867	\$ 1.65	\$ 0.00	\$ 0.00	
1/15/2021	3868	\$ 592.75	\$ 7.25	\$ 0.00	
1/22/2021	3868	\$ 7.25	\$ 0.00	\$ 0.00	
1/21/2021	3869	\$ 210.00	\$ 0.00	\$ 0.00	
3/5/2021	4681	\$ 51.33	\$ 548.67	\$ 0.00	
3/13/2021	4681	\$ 236.38	\$ 312.29	\$ 0.00	
4/25/2021	4681	\$ 312.29	\$ 0.00	\$ 0.00	Note 2
1/3/2021	1817	\$ 19.24	\$ 0.00	\$ 0.00	Note 1
12/31/2020	5429	\$ 16.05	\$ 0.00	\$ 0.00	Note 1
1/22/2021	5464	\$ 38.54	\$ 0.00	\$ 0.00	Note 1
2/6/2021	5754	\$ 37.92	\$ 58.37	\$ 0.00	Note 1
3/8/2020	Cash	\$ 0.00	\$ 0.00	\$ 24.90	
5/3/2020	Credit Card	\$ 0.00	\$ 0.00	\$ 15.95	
7/1/2020	Credit Card	\$ 0.00	\$ 0.00	\$ 100.00	
7/1/2020	Credit Card	\$ 0.00	\$ 0.00	\$ 121.73	
1/21/2021	Credit Card	\$ 0.00	\$ 0.00	\$ 62.29	
1/22/2021	Credit Card	\$ 0.00	\$ 0.00	\$ 15.05	

Date Gift Card Used	Gift Card #	Gift Card Amount Used	Card Balance	Other Payment Amount	APA Notes
4/26/2021	Credit Card	\$ 0.00	\$ 0.00	\$ 20.70	Note 2
7/1/2020	Unknown	\$ 5.00	Unknown	\$ 0.00	Note 1
7/1/2020	Unknown	\$ 75.00	Unknown	\$ 0.00	Note 1
Totals		\$ 14,822.75		\$360.62	
Total of All Transactions Per Exhibit A				\$15,183.37	

Note 1: The APA was not provided with any invoices or receipts for the purchase of these gift cards. These gift cards may have been purchased personally by the Chief.

Note 2: On 4/25/21, Chief Poland used the remaining balances of three gift cards (3863, 3866, 4681) to purchase a single, consolidated gift card (5528) for \$1,008.36. He then purchased two gun sights using the consolidated gift card (5528) on 4/26/21, the next day. Also, on 4/26/21, he used a credit card to pay for the difference between the gift card amount and the total, which was a balance of \$20.70.

During a meeting on December 9, 2021, the APA shared the Scheels receipt and invoice documents with the FBI agents assigned to investigate the allegations.

A public employee or official who expends municipal funds to purchase a gift card for personal use does so at the risk of violating certain criminal statutes, some of which are set out below.

Neb. Rev. Stat. § 28-511 (Reissue 2016) says the following, as is relevant:

(1) A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.

(2) A person is guilty of theft if he or she transfers immovable property of another or any interest therein with the intent to benefit himself or herself or another not entitled thereto.

Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:

(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or

(2) Prevents another from acquiring information which would affect his judgment of a transaction; or

(3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or

(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of "official misconduct" by a public servant, as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

Furthermore, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021) of the Nebraska Political Accountability and Disclosure Act, which is set out at Neb. Rev. Stat. § 49-1401 et seq. (Reissue 2021), restricts the use of resources under the “official care and control” of a public official or public employee, as follows:

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.

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a Class III misdemeanor”

These potential statutory concerns aside, it should be noted that good internal control requires procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities.

Without such procedures, there is an increased risk for fraud or the misappropriation of municipal funds.

We recommend Oakland implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors, irregularities, or fraud. We also recommend Oakland implement procedures to ensure that all claims are submitted and approved with all relevant supporting documentation, including receipts for items purchased with gift cards. Finally, because this comment gives rise to concerns regarding possible violations of law, we are forwarding the information herein to the FBI, the Nebraska Attorney General, the Burt County Attorney, and the Nebraska Accountability and Disclosure Commission for further review. The APA will also forward the details of this matter to the Nebraska Department of Revenue and the U.S. Internal Revenue Service.

Oakland Response: The city no longer allows the purchase of gift cards for any reason. The city will implement better procedures to ensure the proper documentation is received before any claims are approved and paid.

2. Double Billing Payroll Costs

In 2020, the City of Oakland and the City of Lyons had an Interlocal Agreement for community policing services where Lyons was paying Oakland monthly. Since the agreement terminated in October 2020, Oakland Police Officers had been working for both cities. In examining the payroll records for both Oakland and Lyons, the APA identified three employees of the Oakland Police Department, including the Police Chief, Terry Poland, who were paid by both cities for the same hours worked during the period June 2021 through November 2021. On at least 30 days, the three employees billed Lyons for the same hours being worked for Oakland. The following table provides a summary of the overlapping work hours billed by, as well as paid to, the three employees by both cities.

Employee	Total Oakland Hours	Total Lyons Hours	Overlapping Hours
Employee #1	390.00	301.50	181.50
Employee #2	89.00	12.00	20.00
Employee #3	86.00	46.00	32.00
	565.00	359.50	233.50

Note: The overlapping hours are not the difference between the total Oakland hours and the total Lyons hours. The employees did not always work the same number of hours each day, and the hours billed to each city also varied from day to day.

To illustrate how the cities were double billed, the following images show the hours recorded by Employee #1, Chief Poland, on June 14, 2021:

BI-WEEKLY TIME CARD
NO TIME CLOCK REQUIRED

EMPLOYEE NO. 307 CARD NO. _____

NAME: Terry Poland

ADDRESS: 113 W. Englehardt Ave Oakland, CA

DATE EMPLOYED: _____ POSITION / TITLE: Chief

PAY PERIOD STARTING: _____ PAY PERIOD ENDING: _____

DATE	REGULAR TIME			TOTALS	OVERTIME			TOTALS
	IN	OUT			IN	OUT		
6/7	0600	1800		12	1800	0600	12	
6/8	0600	1800		12	1800	0600	12	
6/9	0600	1800		12	1800	0600	12	
6/10	0600	1800		12	1800	2100	3	
6/11					0600	1800	12	
6/12					1300	1500	2	
6/13					0600	1800	12	
6/14	0600	1800		12	1800	0600	12	
6/15	0600	1800		12	1800	0600	12	
6/16	0600	1800		12	1800	0600	12	
6/17	0600	1800		12	1800	2100	3	
6/18					0600	1800	12	
APPROVED: <u>[Signature]</u> TOTAL REGULAR TIME: <u>96</u>				TOTAL OVERTIME: <u>108</u>				

I CERTIFY THE FOREGOING TO BE A CORRECT ACCOUNT OF THE TIME WORKED AND WAGES RECEIVED.

SIGNATURE: [Signature] DATE PAID: _____

LYONS TIMECARD

(PAY PERIOD 5/31/21 to 6/13/21)

6/9/21 (Per Glen Request)
Terry: 1600-1800✓
Terry: 1800-0600✓

6/10/21 (Per Glen Request)
Terry: 1600-1800✓
Terry: 1800-0600✓

6/11/21 (Per Glen Request)
Terry: 0800-1300✓
William: 1300-1800✓
Terry: 1800-0600✓

6/12/21 (Per Glen Request)
William: 1600-1800✓
Terry: 1800-0600✓

6/13/21
Terry: 0800-1300✓
William: 1300-1800✓
Terry: 1800-0600✓

TOTAL HOURS
TERRY: 74
WILLIAM: 12

(PAY PERIOD 6/14/21 to 6/27/21)

6/14/21 (Per Glen Request)
Terry: 1600-1800✓
Terry: 1800-0600✓

The first timesheet above, which is for Oakland, shows a regular time clock-in of 0600 (6:00 AM) and a clock-out of 1800 (6:00 PM), for a total of 12 hours. It also shows an overtime clock-in of 1800 (6:00 PM) and a clock-out time of 0600 (6:00 AM), for a total of 12 hours. Thus, 24 work hours – in short, the entire day – were claimed for the performance of police duties in Oakland on June 14, 2021. On this particular timesheet, Chief Poland claimed to have worked five other 24-hour days as well.

The second timesheet above, which is for Lyons, shows a clock-in time of 1600 (4:00 PM), a break clock-out time of 1800 (6:00 PM), a break clock-in time of 1800 (6:00 PM), and a clock-out time of 0600 (6:00 AM), for a total of 14 hours worked. As shown by the table below, this results in Chief Poland having claimed 14 overlapping work hours for June 14, 2021, all of which were billed to, as well as paid by, both Oakland and Lyons.

6/14/2021		
Time	Oakland	Lyons
6:00	X	
7:00	X	
8:00	X	
9:00	X	
10:00	X	
11:00	X	
12:00	X	
13:00	X	
14:00	X	

6/14/2021		
Time	Oakland	Lyons
15:00	X	
16:00	X	X
17:00	X	X
18:00	X	X
19:00	X	X
20:00	X	X
21:00	X	X
22:00	X	X
23:00	X	X
0:00	X	X
1:00	X	X
2:00	X	X
3:00	X	X
4:00	X	X
5:00	X	X

The APA also reviewed an additional set of timesheets for Lyons, which showed how many hours Chief Poland was actually paid. The timesheet with June 14, 2021, shown below, has only 12 hours recorded as being paid by Lyons. However, the previous timesheet had 14 hours of work recorded. According to a payroll register provided by Lyons, Chief Poland was actually paid for 12 hours. Therefore, the Lyons timesheet showing 14 hours of work appears to be inaccurate.

City of Lyons
Box 598
Lyons, NE 68038

NAME Terry Poland
DATE 6/14-6/20/21 NO. #1

DATE	TOTAL		FIRST WEEK	
	IN	OUT	IN	OUT
6/14				
6/15				
6/16				
6/17				
6/18				
6/19				
6/20				
TOTAL			Patrol - 12	
TOTAL 1st Wk.			Patrol - 12	
TOTAL 2nd Wk.			Patrol - 12	
GRAND TOTAL			Patrol - 12	

AMOUNT 80

L31-2

The following table compares the work hours claimed by Chief Poland for Oakland to those for which he billed Lyons between June 2021 and November 2021:

Date	Total Oakland Hours	Total Lyons Hours	Total Lyons Hours Paid	Overlapping Hours
6/9/2021	24.00	14.00	12.00	14.00
6/10/2021	15.00	14.00	12.00	5.00
6/11/2021	12.00	17.00	12.00	5.00
6/13/2021	6.00	17.00	12.00	4.00
6/14/2021	24.00	14.00	12.00	14.00
6/15/2021	24.00	12.00	12.00	12.00
6/16/2021	24.00	14.00	12.00	14.00
6/17/2021	15.00	14.00	12.00	5.00
6/18/2021	12.00	14.00	12.00	2.00
7/8/2021	12.00	8.00	0.00	2.00
7/9/2021	12.00	8.00	8.00	8.00
7/18/2021	14.00	24.00	0.00	14.00
8/12/2021	12.00	22.00	0.00	10.00
8/18/2021	24.00	4.00	0.00	4.00
8/26/2021	15.00	24.00	16.00	15.00
9/5/2021	5.00	14.00	16.00	3.00
9/8/2021	24.00	3.50	0.00	3.50
9/13/2021	24.00	4.00	0.00	4.00
9/19/2021	9.00	16.00	16.00	8.00
10/5/2021	24.00	6.00	6.00	6.00
10/13/2021	24.00	6.00	6.00	6.00
10/14/2021	16.00	8.00	8.00	8.00
10/29/2021	12.00	8.00	0.00	8.00
10/31/2021	7.00	16.00	0.00	7.00
Totals	390.00	301.50	184.00	181.50

For the period examined, the APA found that Chief Poland had claimed a total of 181.50 overlapping work hours for which he was paid by both Oakland and Lyons – giving rise to concerns regarding potential fraud in the amount of \$3,523.50. According to the payroll register provided by Lyons, Chief Poland was paid \$20 per hour until to July 7, 2021; after that date, he was paid \$19 per hour.

The APA calculated estimated potential fraud by multiplying the overlapping hours, as shown in the table above, with the appropriate pay rates. As mentioned previously, the APA noted two other Department employees who had a smaller number of overlapping hours. Because these individuals, as employees of the Department, had to clock in and out for the hours worked at Oakland, and there were discrepancies between the hours worked versus the hours paid for the two different Lyons timesheets, the APA questions the veracity of the Lyons billing amounts.

Good internal control requires the implementation of procedures for verifying the veracity of time sheets filled out by public employees – especially when, due to work being performed for more than one municipality, there is a risk of improper payments being made for overlapping hours.

Without such procedures, there is an increased risk for fraud or the misappropriation of municipal funds of both cities.

We recommend Oakland and Lyons implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors, irregularities, or fraud. This would include having a City Council member, or a separately designated individual, review the monthly payroll registers and obtain supporting documentation for any discrepancies or unusual items noted therein. Lastly, we recommend Oakland and Lyons consult with the Burt County Attorney, as well as other authorities, regarding the legal ramifications of the questionable payroll claims paid to the three members of the Oakland Police Department, including Chief Poland.

Oakland Response: The City of Oakland will implement an electronic timekeeping system to accurately track hours worked by employees. The city board will also approve payroll before any payments are made to employees. The city will review the interlocal agreement with the City of Lyons to prevent any overlapping of police hours in the future.

Lyons Response: The City of Lyons will implement an electronic timekeeping system to accurately track hours worked by employees. A city board member will also approve payroll before any payments are made to employees. The city will review the interlocal agreement with the City of Oakland to prevent any overlapping of police hours in the future.

3. Other Issues – City of Lyons

Prior to being made aware of the issues discussed above, the APA was notified of possible conflicts of interest and other potential legal issues involving public personnel with the City of Lyons (Lyons), as detailed below.

Possible Conflicts of Interest and Claims Approval Process

In examining the minutes for the meetings of the Lyons City Council (Council) during the period February 2019 through August 2021, the APA identified potential conflict of interest concerns involving certain actions of members Kyle Brink, Allen Steinmeyer, and Charlie Wheaton.

According to the minutes for Council meetings held prior to March 2021, all three of the above-mentioned members appear to have failed to abstain from voting on the approval of claims involving businesses with which they are associated.

The following excerpt from the February 2, 2021, Council meeting minutes provides an example of the conflict of interest concerns noted:

Moved by Steinmeyer, seconded by Brink to approve the following consent agenda:

- 1. Dispense with reading of minutes of meetings held on January 5, 2021.*
- 2. Claims as presented.*
- 3. Treasurer report.*

On roll call, AYE: Steinmeyer, Wheaton, Housh Sr, Brink. NAY: None.

CLAIMS: . . . CNA AUTOMOTIVE repairs/maint 1,783.88, . . . KB'S MINI MART fuel 1,335.17, . . . STEINY'S GENERAL suppl 1,872.79[.]

The apparent failure of Council members Kyle Brink, Allen Steinmeyer, and Charlie Wheaton to abstain from voting on the motion mentioned above, as well as all other claims approved prior to March 2021 for the businesses with which they are associated, gives rise to concerns regarding possible violations of the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021).

To start, Neb. Rev. Stat. § 49-14,101.01(1) (Reissue 2021) states the following:

A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

The penalty for violating the above-cited conflict of interest statute is set out in subsection (7) thereof, as follows:

[A]ny person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Furthermore, Neb. Rev. Stat. § 49-14,103.01 (Reissue 2021) states the following, in relevant part:

(1) For purposes of sections 49-14,103.01 to 49-14,103.06, unless the context otherwise requires, officer means . . . (c) a member of any board or commission of any county, school district, city, or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, (d) any elected county, school district, educational service unit, city, or village official . . .

(2) Except as provided in section 49-1499.04 or 70-624.04, no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party. The existence of such an interest in any contract shall render the contract voidable by decree of a court of competent jurisdiction as to any person who entered into the contract or took assignment of such contract with actual knowledge of the prohibited conflict.

* * * *

(4) The prohibition in this section shall apply only when the officer or his or her parent, spouse, or child (a) has a business association as defined in section 49-1408 with the business involved in the contract or (b) will receive a payment, fee, or commission as a result of the contract.

(5) The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the interested officer:

(a) Makes a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract;

(b) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the governing body declaring an interest in the contract would prevent the body with all members present from securing a quorum on the issue, then all members may vote on the matters; and

(c) Does not act for the governing body which is party to the contract as to inspection or performance under the contract in which he or she has an interest.

(Emphasis added.) Additionally, Neb. Rev. Stat. § 49-14,103.02 (Reissue 2021) requires the following:

(1) The person charged with keeping records for each governing body shall maintain separately from other records a ledger containing the information listed in subdivisions (1)(a) through (e) of this section about every contract entered into by the governing body in which an officer of the body has an interest and for which disclosure is made pursuant to section 49-14,103.01. Such information shall be kept in the ledger for five years from the date of the officer's last day in office and shall include the:

- (a) Names of the contracting parties;*
- (b) Nature of the interest of the officer in question;*
- (c) Date that the contract was approved by the governing body;*
- (d) Amount of the contract; and*
- (e) Basic terms of the contract.*

(2) The information supplied relative to the contract shall be provided no later than ten days after the contract has been signed by both parties. The ledger kept pursuant to this section shall be available for public inspection during the normal working hours of the office in which it is kept.

The penalty for violating either of the above two statutes is set out at Neb. Rev. Stat. § 49-14,103.04 (Reissue 2021), as follows:

(1) Any officer who knowingly violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class III misdemeanor.

(2) Any officer who negligently violates sections 49-14,103.01 to 49-14,103.03 shall be guilty of a Class V misdemeanor.

The Council's meeting minutes provide no indication of compliance with the requirements of either § 49-14,103.01 or § 49-14,103.02. Per Neb. Rev. Stat. § 84-1413(1) (Supp. 2021) of the of the Open Meeting Act, "Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed." Nevertheless, the Council's meeting minutes do not reflect that the members present, including Kyle Brink (KB's Mini Mart), Allen Steinmeyer (Steiny's General), and Charlie Wheaton (CNA Automotive), either made a "declaration on the record . . . regarding the nature and extent of his or her interest prior to official consideration of the contract" or abstained from voting on the motions at issue during any meetings prior to March 2021.

Moreover, failure to comply with the disclosure requirement in § 49-14,103.01(5)(a) renders virtually impossible subsequent compliance with the record-keeping requirements of § 49-14,103.02.

It should be noted that, beginning on March 2, 2021, the Council modified the way in which it approves claims. Although the consent agenda is still approved in the same manner as before, additional motions are now made to re-approve claims involving businesses with which any Council members have an association. In these additional motions, the relevant Council member abstains from voting on the claim involving the conflict of interest. Regardless, the Council members still fail to abstain from voting on all claims, including those involving a conflict of interest, during the initial approval of the consent agenda.

The following excerpt from the July 6, 2021, Council meeting minutes illustrates the current method of approving claims:

Moved by Steinmeyer, seconded by Housh Sr to approve the following consent agenda:

1. *Dispense with reading of minutes of meetings held on June 1, 2021.*
2. *Claims as presented.*
3. *Treasurer report.*
4. *Resolution 2021-04: Designating Bank for Deposits and Authorizing Signers for Necessary or Appropriate Bank Transactions for All City of Lyons Accounts per the Bank Corporate Authorization Resolution (includes the new bank account for the Water Treatment Plant Project) was approved and signed.*

On roll call, AYE: Housh Sr, Brink, Steinmeyer. NAY: None. Absent: None. Motion carried.

CLAIMS: . . . KB'S MINI MART fuel 1,081.73, . . . STEINY'S GENERAL suppl 2,144.44, . . . CNA AUTOMOTIVE repairs/suppl 1,062.08[.]

** * * **

Motion by Brink, seconded by Steinmeyer to approve payment of \$1,062.08 to CNA Automotive Services. On roll call, AYE: Steinmeyer, Housh Sr, Brink. NAY: None. Abstained: Wheaton. Absent: None. Motion passed.

Motion by Steinmeyer, seconded by Housh Sr to approve payment of \$1,081.73 to KB's Mini Mart. On roll call, AYE: Steinmeyer, Housh Sr, Wheaton. NAY: None. Abstained: Brink. Absent: None. Motion passed.

Motion by Brink, seconded by Housh Sr to approve payment of \$2,144.44 to Steiny's General Store. On roll call, AYE: Wheaton, Housh Sr, Brink. NAY: None. Abstained: Steinmeyer. Absent: None. Motion passed.

To remedy this issue, the claims section of the consent agenda to be approved could expressly exclude any claims known to involve a conflict of interest. Afterwards, those claims involving a conflict of interest could be approved separately, with the relevant Council members abstaining from voting.

In any case, however, the Council member with a conflict of interest would still need, pursuant to § 49-14,103.01(5)(a), to make "a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract."

Neb. Rev. Stat. § 49-14,100 (Reissue 2021) provides for seeking assistance from the Nebraska Accountability and Disclosure Commission to ensure compliance with the requirements of the Act, as follows:

Any person who is in doubt as to the propriety of action proposed to be taken by him may apply to the commission for an advisory opinion relating thereto, and the commission shall have authority to render such opinions. When an advisory opinion is issued pursuant to a complete and accurate request, such opinion shall be a complete defense to any charge of violation of sections 49-1493 to 49-14,104 as to any action taken strictly subject to the terms of such opinion.

Without procedures to ensure compliance with the applicable provisions of the Act, there is an increased risk for both statutory violations and the loss of municipal funds.

Impermissible Gratuities

According to its December 3, 2019, meeting minutes, the Council approved the following motion regarding employee bonuses.

Motion by Wheaton, seconded by Housh Sr to approve the same amount as last year for employee bonus checks. All council members voted yes on roll call. City employees will be receiving a Christmas check as follows: \$150 each to Ron Daberkow, Mary Lou Ritter, Chief Jim Buck, and Mike Heavrin; \$100 each to Pam Stansberry, Robert Rivera, Terry Ueding, and Jarrod McElroy; and \$50 each to Jorma Hedges, Mary Strohmeyer, and Lacey Hollman.

Four employees received a \$150 bonus, four employees received a \$100 bonus, and three employees received a \$50 bonus, for a total of \$1,150. The Council approved similar employee bonuses for the following year during its December 1, 2020, meeting:

Motion by Steinmeyer, seconded by Housh Sr to approve the same amount as last year for employee bonus checks. All council members present voted yes on roll call. City employees will be receiving a Christmas check as follows: \$150 each to Terry Ueding, Mary Lou Ritter, Chief Glenn Moore, and Mike Heavrin; \$100 each to Erin Mockler, Robert Rivera, Jarrod McElroy, Austin Bonneau, and Joseph Merritt; and \$50 each to Jorma Hedges, Mary Strohmeyer, and Lacey Hollman.

In 2020, four employees received a \$150 bonus, five employees received a \$100 bonus, and three employees received a \$50 bonus, for a total of \$1,250.

The above year-end bonus payments were made pursuant to Ordinance No. 746, approved by the Council on December 1, 2020, which states, in relevant part, the following:

The City Council may, from time to time, in their sole discretion, authorize extra pay incentives (bonuses) for the City's employees, in an amount to be determined by the Council.

Article III, § 19, of the Nebraska Constitution contains the following prohibition against gratuitous payments to public employees:

The Legislature shall never grant any extra compensation to any public officer, agent, or servant after the services have been rendered nor to any contractor after the contract has been entered into, except that retirement benefits of retired public officers and employees may be adjusted to reflect changes in the cost of living and wage levels that have occurred subsequent to the date of retirement.

According to the Nebraska Supreme Court (Court), this constitutional prohibition is applicable to both the State and its many political subdivisions. *Retired City Civilian Employees Club of the City of Omaha v. The City of Omaha Employees' Retirement System et al.*, 199 Neb. 507, 512, 260 N.W.2d 472, 475 (1977).

Discussing the terminology found in Article III, § 19, the Court has explained, "A payment of compensation to a public servant constitutes extra compensation whenever there is no legal obligation to pay such compensation." *Myers v. Nebraska Equal Opportunity Comm'n*, 255 Neb. 156, 163, 582 N.W.2d 362, 367 (1998) (quoting *Matter of Mullane v. McKenzie*, 269 N.Y. 369, 377, 199 N.E. 624, 627 (1936)).

The Nebraska Attorney General has commented upon the prohibition in Article III, § 19, as follows:

[T]he purpose of state constitutional provisions such as Art. III, § 19 which prohibit extra compensation to public employees after services are rendered is to prevent payments in the nature of gratuities for past services.

Op. Att’y Gen. No. 95063 (August 9, 1995). In determining whether a violation of Article III, § 19, has occurred, the Court has emphasized the importance of timing in the decision to pay the compensation at issue:

We have said that when the “services” for which compensation is granted are rendered prior to the date on which the terms of compensation are determined, the “benefits awarded are not compensation but are a gratuity.” See Wilson v. Marsh, 162 Neb. 237, 252, 75 N.W.2d 723, 732 (1956). It follows that when the “services” for which compensation is paid are rendered after the date on which the terms of compensation are established, the benefits awarded are not a gratuity.

City of Omaha v. City of Elkhorn, 276 Neb 70, 83, 752 N.W.2d 137, 147 (2008). In the aforementioned opinion, the Attorney General addressed the problem with making a congratulatory payment to a public employee upon his or her retirement:

With this rule in mind, it becomes apparent that a payment to a state employee upon his or her termination for which the state receives nothing would constitute a gratuity forbidden by Art. III, § 19. For example, if a state employee voluntarily retires after 50 years of service and receives a payment of \$ 25,000 solely for his long and faithful service, such a payment could be characterized as a gratuity and would clearly be improper.

Whether made to congratulate an employee upon retirement, as illustrated by the opinion excerpt above, or in appreciation for work already performed, such gratuitous bonus payments are prohibited by law.

Good internal control requires procedures to ensure that payments to public employees are not gratuitous in nature and, therefore, violative of Article III, § 19. Toward that end, it is essential that any municipal ordinance providing for employee incentives states expressly the parameters surrounding such payments, containing clear and unambiguous language to avoid any possible misunderstanding or dispute regarding its meaning or underlying legality.

We recommend the Council implement procedures to ensure compliance with the applicable provisions of the Act. As permitted by § 49-14,100, formal guidance may be sought to resolve any questions regarding such compliance. We recommend also that municipal officials consult with the City Attorney, the Burt County Attorney, or the Nebraska Attorney General regarding the legality of the employee bonus payments at issue. Additionally, because this comment addresses possible violations of law, we are forwarding the information herein to both the Nebraska Accountability and Disclosure Commission and the Nebraska Attorney General for further review.

Lyons Response: The City Clerk will remove the claims that are a conflict of interest from the rest of the claims and approve them separately. The city no longer will issue a bonus pay to any employee. The city was unaware of the state statute.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge of the cities and their interaction with other State agencies and administrative departments gained during our work to make comments and suggestions that we hope will prove useful to both Oakland and Lyons.

Draft copies of this letter were furnished to both municipalities to provide their management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the municipalities and their management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this communication is a matter of public record, and its distribution is not limited.

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

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor

Mason Culver – Auditor-In-Charge

Sincerely,



Craig Kubicek, CPA, CFE

Deputy Auditor

Auditor of Public Accounts

Room 2303, State Capitol

Lincoln, NE 68509

Phone (402) 471-3686

craig.kubicek@nebraska.gov

CITY OF OAKLAND
Scheels Account Statement Dated 2/29/2020

Attachment A

SCHEELS

Scheels - Omaha
17202 Davenport St.
Omaha, NE 68118 USA

Statement

Page: 1
Statement Date: 02/29/2020

Customer: Oakland Police Dept
409 N Oakland Ave
Oakland, NE 68045 USA

Contact:

Salesperson:

Date	Invoice No.	PO Number	Description	Balance	Running Balance
2/23/2020	0000011976-IN		GIFT CARDS	2,850.00	2,850.00
2/23/2020	0000011982-IN		SIGHT ROMEO 4H RFLX	349.99	3,199.99
<p>01-04-7135</p> <p>5 gifts \$570.00 on each card</p> <p>ammo 2 month supply hand / rifle</p>					
Balance Due USD					3,199.99

Current	Over 30 Days	Over 60 Days	Over 90 Days	Over 120 Days
3,199.99	0.00	0.00	0.00	0.00

CITY OF OAKLAND
Scheels Account Statement Dated 8/31/2020

Attachment B

SCHEELS

Scheels - Omaha
17202 Davenport St.
Omaha, NE 68118 USA

Statement

Page: 1
Statement Date: 08/31/2020

Customer: Oakland Police Dept
409 N Oakland Ave
Oakland, NE 68045 USA

Contact:

Salesperson:

Date	Invoice No.	PO Number	Description	Balance	Running Balance
7/19/2020	0000028707-IN		COOLER HOPPER ICE PACK	339.97	339.97
3/19/2020	0000044981-IN		GIFTCARDS	3,420.00	3,759.97
3/22/2020	0000045174-IN		MAG PMAG SIGHTS	124.06	3,884.03

01-04-7135: \$ 3,884.03

DRAFT

Balance Due USD 3,884.03

Current	Over 30 Days	Over 60 Days	Over 90 Days	Over 120 Days
3,544.06	339.97	0.00	0.00	0.00



CITY OF OAKLAND
Scheels Account Statement Dated 10/31/2020

Attachment C

SCHEELS.

Scheels - Omaha
17202 Davenport St.
Omaha, NE 68118 USA

Statement

Page: 1
Statement Date: 10/31/2020

Customer: Oakland Police Dept
409 N Oakland Ave
Oakland, NE 68045 USA

DRAFT

Contact:

Salesperson:

Date	Invoice No.	PO Number	Description	Balance	Running Balance
10/1/2020	0000015761-IN		GIFT CARDS	3,600.00	3,600.00
			01-04-7135		
				Balance Due USD	3,600.00

Current	Over 30 Days	Over 60 Days	Over 90 Days	Over 120 Days
3,600.00	0.00	0.00	0.00	0.00

CITY OF OAKLAND
Scheels Account Statement Dated 1/31/2021

Attachment D

SCHEELS

Scheels - Omaha
17202 Davenport St.
Omaha, NE 68118 USA

Statement

Page:
Statement Date: 01/31/2021

Customer: Oakland Police Dept
409 N Oakland Ave
Oakland, NE 68045 USA

Contact:

Salesperson:

Date	Invoice No.	PO Number	Description	Balance	Running Balance
1/7/2021	0000029186-IN		GIFT CARDS	4,200.00	4,200.00
01-04-7129					
Balance Due USD					4,200.00

Current	Over 30 Days	Over 60 Days	Over 90 Days	Over 120 Days
4,200.00	0.00	0.00	0.00	0.00

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
3/7/2020	Sioux City, IA	00842142209	PLUSH TEENY TYS ZACK	1	\$ 3.99	\$ 0.00	\$ 3.99
3/7/2020	Sioux City, IA	00980000763	MINT TIC TAC BIG PK-ORANGE	1	\$ 1.79	\$ 0.00	\$ 1.79
3/7/2020	Sioux City, IA	00000002908	SPORT ACCESSORIES	1	\$ 19.99	\$ 0.00	\$ 19.99
3/7/2020	Sioux City, IA	19077524810	SHORT TRAVELER CARGO-24/CAMO	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19077524789	SHORT TRAVELER CARGO-24/CHAR	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19077529704	SHORT TRAVELER CARGO-24/KHK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	00842141246	PLUSH TEENY TYS HOOTIE	1	\$ 3.99	\$ 0.00	\$ 3.99
3/7/2020	Sioux City, IA	19077525137	SHORT CORE STRETCH-24/CHAR	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19077525142	SHORT CORE STRETCH-24/GRY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19077525132	SHORT CORE STRETCH-24/BLK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19357955100	CAPRI WORDMARK FAV-5/PTCH GRY	1	\$ 19.99	\$ 0.00	\$ 19.99
3/7/2020	Sioux City, IA	19357926574	LEGGING SATIN CLRBLK-5/WIRE	1	\$ 18.99	\$ 0.00	\$ 18.99
3/7/2020	Sioux City, IA	64516390074	LEGGING NSW MTLC LOGO-5/BLK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	84005771385	SWTSHIRT DH STRIPE-5/6HTHR	1	\$ 19.99	\$ 0.00	\$ 19.99
3/7/2020	Sioux City, IA	19357955471	SHIRT UA FAVORITE LS-6/LIPSTK	1	\$ 27.99	\$ 0.00	\$ 27.99
3/7/2020	Sioux City, IA	19357927053	SHIRT TRIBLD WM HI LS-6/BLK/	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19358538026	SWTSHIRT PROMO PLY MEGE-6/BLK	1	\$ 19.99	\$ 0.00	\$ 19.99
3/7/2020	Sioux City, IA	19355303202	JKT BENTON SPRING-XS/PINK	1	\$ 24.99	\$ 0.00	\$ 24.99
3/7/2020	Sioux City, IA	19357954612	SHORT UA TRACE SPRINT-5/BLACK	1	\$ 17.99	\$ 0.00	\$ 17.99
3/7/2020	Sioux City, IA	19357954649	TEE WORDMARK SLICE SS-6/GRY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19357955334	TEE UA BIG LOGO SS-6/BLACK	1	\$ 12.99	\$ 0.00	\$ 12.99
3/7/2020	Sioux City, IA	19357954761	TEE CHROMA HEART SS-6/LIPSTCK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	05668857851	JEAN TAMMY BOOT-5/MEDIUM WASH	1	\$ 29.50	\$ 0.00	\$ 29.50
3/7/2020	Sioux City, IA	41000063144	TANK POCKET STRIPE-M/ASSORTED	1	\$ 4.99	\$ 0.00	\$ 4.99
3/7/2020	Sioux City, IA	41000063144	TANK POCKET STRIPE-M/ASSORTED	1	\$ 4.99	\$ 0.00	\$ 4.99
3/7/2020	Sioux City, IA	63373131139	SHIRT MARLED RAGLAN-M/LT BLU	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19281044741	TOP HUDDLE HZ-M/MOD GRY/WIRE	1	\$ 14.99	\$ 0.00	\$ 14.99
3/7/2020	Sioux City, IA	19344419573	SWTSHIRT RIVAL FZ-M/CHR/WHT	1	\$ 19.99	\$ 0.00	\$ 19.99
3/7/2020	Sioux City, IA	19387021486	DEFSIE-11/GRY SMK CNVS	1	\$ 24.00	\$ 0.00	\$ 24.00
3/7/2020	Sioux City, IA	84012813927	BELT CARBON FIBER REV-M/BLK	1	\$ 20.00	\$ 0.00	\$ 20.00
3/7/2020	Sioux City, IA	0	SALES TAX	1	\$ 33.32	\$ 0.00	\$ 33.32
3/8/2020	Sioux City, IA	19077529704	SHORT TRAVELER CARGO-24/KHK	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077525142	SHORT CORE STRETCH-24/GRY	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077525132	SHORT CORE STRETCH-24/BLK	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077525137	SHORT CORE STRETCH-24/CHAR	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077524810	SHORT TRAVELER CARGO-24/CAMO	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077524789	SHORT TRAVELER CARGO-24/CHAR	1	\$ (14.99)	\$ 0.00	\$ (14.99)
3/8/2020	Sioux City, IA	19077524811	SHORT TRAVELER CARGO-26/CAMO	1	\$ 14.99	\$ 0.00	\$ 14.99

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
3/8/2020	Sioux City, IA	19077524790	SHORT TRAVELER CARGO-26/CHAR	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19077529705	SHORT TRAVELER CARGO-26/KHK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19077525133	SHORT CORE STRETCH-26/BLK	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19077524790	SHORT TRAVELER CARGO-26/CHAR	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19077525143	SHORT CORE STRETCH-26/GRY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19261550761	TEE SL LOCK PRACT KANS-M/ROY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19281032269	TEE BIG LOGO LS-XS/GYH/WHT	1	\$ 9.99	\$ 0.00	\$ 9.99
3/8/2020	Sioux City, IA	19281020822	TOP TECH HZ-XS/GYH/GRY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/8/2020	Sioux City, IA	19250249659	PANT FLC THERMA-L/BLK	1	\$ 39.99	\$ 0.00	\$ 39.99
3/8/2020	Sioux City, IA	0	SALES TAX	1	\$ 5.59	\$ 0.00	\$ 5.59
3/14/2020	Sioux City, IA	81892901262	TOY GRENADE ELECTRONIC	1	\$ 4.99	\$ 0.00	\$ 4.99
3/14/2020	Sioux City, IA	63050964841	GAME BOARD HUNGRY HIPPOS	1	\$ 19.99	\$ 0.00	\$ 19.99
3/14/2020	Sioux City, IA	00001255906	POP WILD CHERRY PEPSI-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
3/14/2020	Sioux City, IA	19281020817	TOP TECH HZ-XS/BLK/WHT	1	\$ 14.99	\$ 0.00	\$ 14.99
3/14/2020	Sioux City, IA	88606166089	TEE LEGEND LS-L/WHT/COOL GRY	1	\$ 28.00	\$ 0.00	\$ 28.00
3/14/2020	Sioux City, IA	88341884340	TEE LEGEND LS-L/CRBN HTHR/BLK	1	\$ 28.00	\$ 0.00	\$ 28.00
3/14/2020	Sioux City, IA	19427252219	SWTSHIRT DF SNTA CRUZ-L/SGRY	1	\$ 44.99	\$ 0.00	\$ 44.99
3/14/2020	Sioux City, IA	19049455004	SHIRT PXVLE BLCKD HD-L/NVY	1	\$ 44.99	\$ 0.00	\$ 44.99
3/14/2020	Sioux City, IA	81892901119	TOY SHOTGUN PUMP ACTION	1	\$ 15.99	\$ 0.00	\$ 15.99
3/14/2020	Sioux City, IA	0	SALES TAX	1	\$ 14.28	\$ 0.00	\$ 14.28
3/20/2020	Omaha, NE	64509520216	SHAMPOO OATMEAL-20OZ	1	\$ 10.99	\$ 0.00	\$ 10.99
3/20/2020	Omaha, NE	84967001098	MATT DIRTY DOG-35X26IN-MOCHA	1	\$ 39.99	\$ 0.00	\$ 39.99
3/20/2020	Omaha, NE	19427257002	SHIRT CREEPER WSHD-L/BLK	1	\$ 39.99	\$ 0.00	\$ 39.99
3/20/2020	Omaha, NE	88865684236	VEST APEX BIONIC 2-L/MGRYH	1	\$ 82.46	\$ 0.00	\$ 82.46
3/20/2020	Omaha, NE	02777302207	CRATE CONTOUR 2 DOOR-48IN	1	\$ 99.99	\$ 0.00	\$ 99.99
3/20/2020	Omaha, NE	19282443731	JKT MERRIEWOOD REV-L/TNF BLK	1	\$ 74.99	\$ 0.00	\$ 74.99
3/20/2020	Omaha, NE	19314683236	VEST ESSNTL FILLED-XS/TURQ	1	\$ 44.99	\$ 0.00	\$ 44.99
3/20/2020	Omaha, NE	0	SALES TAX	1	\$ 27.54	\$ 0.00	\$ 27.54
3/22/2020	Omaha, NE	68223362102	BACKBOARD ELITE GLASS-54IN	1	\$ 949.99	\$ 0.00	\$ 949.99
3/22/2020	Omaha, NE	88779133224	BASKETBALL SWOOSH MINI-PNK	1	\$ 12.00	\$ 0.00	\$ 12.00
3/22/2020	Omaha, NE	81771801275	SWORD TOY WOODEN GLADIATOR	1	\$ 9.99	\$ 0.00	\$ 9.99
3/22/2020	Omaha, NE	63050981891	GAME CROCODILE DENTIST	1	\$ 19.99	\$ 0.00	\$ 19.99
3/22/2020	Omaha, NE	05200004354	GATORADE ZERO GLCR FRZ-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
3/22/2020	Omaha, NE	81771801277	KNIFE TOY WOODEN LIL HUNTER	1	\$ 2.99	\$ 0.00	\$ 2.99
3/22/2020	Omaha, NE	00003424005	CANDYBAR HERSHEY MILK CHOC	1	\$ 1.49	\$ 0.00	\$ 1.49
3/22/2020	Omaha, NE	08592533637	BALL SOFT TRN-11IN/NEON	1	\$ 6.99	\$ 0.00	\$ 6.99
3/22/2020	Omaha, NE	0	SALES TAX	1	\$ 70.14	\$ 0.00	\$ 70.14
5/3/2020	Omaha, NE	01200017163	WATER LIFE PREMIUM-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
5/3/2020	Omaha, NE	01200017163	WATER LIFE PREMIUM-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
5/3/2020	Omaha, NE	82857073295	SHORT CROSSFIRE-33/ALT	1	\$ 39.99	\$ 0.00	\$ 39.99
5/3/2020	Omaha, NE	88398618568	SHORT STCKTN HYBRD-33/BLK	1	\$ 58.00	\$ 0.00	\$ 58.00
5/3/2020	Omaha, NE	82857073319	SHORT CROSSFIRE-33/GRY	1	\$ 39.99	\$ 0.00	\$ 39.99
5/3/2020	Omaha, NE	88398618820	SHORT RESERVE HTR-33/NVY	1	\$ 52.00	\$ 0.00	\$ 52.00
5/3/2020	Omaha, NE	88883003183	TUMBLER WINE SNGL-10OZ/SEAFOAM	1	\$ 24.99	\$ 0.00	\$ 24.99
5/3/2020	Omaha, NE	88883004099	TUMBLER WINE SNGL-10OZ/CRL	1	\$ 24.99	\$ 0.00	\$ 24.99
5/3/2020	Omaha, NE	88883006915	CAMINO CARRYALL-35/CRL	1	\$ 100.00	\$ 0.00	\$ 100.00
5/3/2020	Omaha, NE	0	SALES TAX	1	\$ 23.80	\$ 0.00	\$ 23.80
6/3/2020	Omaha, NE	88398618784	SHORT RESERVE HTR-33/GRY	1	\$ 52.00	\$ 0.00	\$ 52.00
6/3/2020	Omaha, NE	0	SALES TAX	1	\$ 3.64	\$ 0.00	\$ 3.64
6/14/2020	Omaha, NE	70148519936	WALLY LINEN-8/IRON	1	\$ 59.95	\$ 0.00	\$ 59.95
6/14/2020	Omaha, NE	01200017174	POP DIET PEPSI ORIG-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
6/14/2020	Omaha, NE	00001255906	POP WILD CHERRY PEPSI-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
6/14/2020	Omaha, NE	05200004354	GATORADE ZERO GLCR FRZ-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
6/14/2020	Omaha, NE	88398618772	SHORT RESERVE HTR-33/BLK	1	\$ 39.00	\$ 0.00	\$ 39.00
6/14/2020	Omaha, NE	19427261323	SWTSHIRT PRM HOT BLCK-M/BLK	1	\$ 24.99	\$ 0.00	\$ 24.99
6/14/2020	Omaha, NE	0	SALES TAX	1	\$ 8.68	\$ 0.00	\$ 8.68
7/1/2020	Omaha, NE	88883005980	COOLER HOPPER M-30/CHAR	1	\$ 299.99	\$ 0.00	\$ 299.99
7/1/2020	Omaha, NE	0	SALES TAX	1	\$ 21.00	\$ 0.00	\$ 21.00
8/30/2020	Lincoln, NE	19451150668	SHORT FRDM TECH BFL-L/BLK	1	\$ 25.00	\$ 0.00	\$ 25.00
8/30/2020	Lincoln, NE	19163312016	SHORT TECH GFX-L/STL/BLK	1	\$ 25.00	\$ 0.00	\$ 25.00
8/30/2020	Lincoln, NE	19296416766	TOP GIRLS MICRO SNAP O-S/NVY	1	\$ 59.00	\$ 0.00	\$ 59.00
8/30/2020	Lincoln, NE	19174392294	TOP BETTER SWTR QZ-L/BRCH WHT	1	\$ 119.00	\$ 0.00	\$ 119.00
8/30/2020	Lincoln, NE	88983330658	VEST NANO PUFF-M/BLACK	1	\$ 149.00	\$ 0.00	\$ 149.00
8/30/2020	Lincoln, NE	19013694591	MAGNET BARKY WOOD NEBR	1	\$ 7.99	\$ 0.00	\$ 7.99
8/30/2020	Lincoln, NE	19451217729	SHORT RENEGADE 2.0-L/GRY/BLK	1	\$ 30.00	\$ 0.00	\$ 30.00
8/30/2020	Lincoln, NE	19451214539	SHORT PERIMETER-L/GRY/BLK/WHT	1	\$ 30.00	\$ 0.00	\$ 30.00
8/30/2020	Lincoln, NE	19038827547	POLO CLIMBING WALL-L/BLK	1	\$ 49.95	\$ 0.00	\$ 49.95
8/30/2020	Lincoln, NE	19451247551	TOP SWTRFLC HZ-L/STL/GRY	1	\$ 50.00	\$ 0.00	\$ 50.00
8/30/2020	Lincoln, NE	19174379855	TOP BETTER SWTR QZ-XL/NVY	1	\$ 79.00	\$ 0.00	\$ 79.00
8/30/2020	Lincoln, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.49	\$ 0.00	\$ 2.49
8/30/2020	Lincoln, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.49	\$ 0.00	\$ 2.49
8/30/2020	Lincoln, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.49	\$ 0.00	\$ 2.49
8/30/2020	Lincoln, NE	01200017174	POP DIET PEPSI ORIG-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
8/30/2020	Lincoln, NE	83558100373	TUMBLER NEBR HUSKERS-20OZ/GRY	1	\$ 24.99	\$ 0.00	\$ 24.99
8/30/2020	Lincoln, NE	19174379972	JKT BETTER SWTR-5T/NW NVY	1	\$ 59.00	\$ 0.00	\$ 59.00
8/30/2020	Lincoln, NE	19174382231	SWTSHIRT LL UPRSL-L/GRVL HTR	1	\$ 79.00	\$ 0.00	\$ 79.00

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
8/30/2020	Lincoln, NE	0	SALES TAX	1	\$ 65.49	\$ 0.00	\$ 65.49
9/11/2020	Omaha, NE	05668869059	JEAN ZANE BOOT-12/DARK	1	\$ (23.60)	\$ 0.00	\$ (23.60)
9/11/2020	Omaha, NE	19475303024	PARKA WILLOW PUFFER-S/BLK	1	\$ 95.00	\$ 0.00	\$ 95.00
9/11/2020	Omaha, NE	85784900647	COFFEE FREEDOM BLEND-12OZ	1	\$ 14.99	\$ 0.00	\$ 14.99
9/11/2020	Omaha, NE	19051021457	PANT PENNANT TAPERD-XL/MDN/GPH	1	\$ 19.99	\$ 0.00	\$ 19.99
9/11/2020	Omaha, NE	63371699843	PANT DF SOLAR JOGGER-L/GRNCAMO	1	\$ 40.00	\$ 0.00	\$ 40.00
9/11/2020	Omaha, NE	74817352496	LEGGING NORDIC FLC LINED-OS/	1	\$ 1.99	\$ 0.00	\$ 1.99
9/11/2020	Omaha, NE	19038819769	POLO NEVER BETTER-M/HTR BORDX	1	\$ 89.95	\$ 0.00	\$ 89.95
9/11/2020	Omaha, NE	19385560741	JKT FIRESH SHRP-S/COL GRY	1	\$ 39.99	\$ 0.00	\$ 39.99
9/11/2020	Omaha, NE	84747000790	NECKLACE SIMPLE CHEVRON-SILVER	1	\$ 9.99	\$ 0.00	\$ 9.99
9/11/2020	Omaha, NE	0	SALES TAX	1	\$ 19.13	\$ 0.00	\$ 19.13
9/12/2020	Omaha, NE	19475303024	PARKA WILLOW PUFFER-S/BLK	1	\$ (95.00)	\$ 0.00	\$ (95.00)
9/12/2020	Omaha, NE	19296436826	TOP QUILT SNAP-L/DYNO WHT/GRN	1	\$ 149.00	\$ 0.00	\$ 149.00
9/12/2020	Omaha, NE	19339461225	PARKA MOSSBUD SWIRL-XS/BLU	1	\$ 130.00	\$ 0.00	\$ 130.00
9/12/2020	Omaha, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.99	\$ 0.00	\$ 2.99
9/12/2020	Omaha, NE	00001255906	POP WILD CHERRY PEPSI-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
9/12/2020	Omaha, NE	19303320875	RY 2001-WHT ORN	1	\$ 24.99	\$ 0.00	\$ 24.99
9/12/2020	Omaha, NE	00001213104	POP MT DEW-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
9/12/2020	Omaha, NE	78020716147	TAG-PUR/BLU MIRROR	1	\$ 19.99	\$ 0.00	\$ 19.99
9/12/2020	Omaha, NE	0	SALES TAX	1	\$ 16.03	\$ 0.00	\$ 16.03
10/1/2020	Omaha, NE	40200009204	MASK PREMIUM-BLK FLG	1	\$ 25.00	\$ 0.00	\$ 25.00
10/1/2020	Omaha, NE	19147526466	PANT SPRAG-32X29/ASP GRY	1	\$ 70.00	\$ 0.00	\$ 70.00
10/1/2020	Omaha, NE	19008509360	JOGGER SPTSTL-L/CBH/BLK	1	\$ 59.99	\$ 0.00	\$ 59.99
10/1/2020	Omaha, NE	00004046008	CANDY SKITTLES FRUIT ORG-KING	1	\$ 1.99	\$ 0.00	\$ 1.99
10/1/2020	Omaha, NE	85694400890	BATH BOMB FROZEN 2-SNOW FLOWER	1	\$ 7.50	\$ 0.00	\$ 7.50
10/1/2020	Omaha, NE	85344400710	WALLET MONEY CLIP TITANIUM-BUR	1	\$ 105.00	\$ 0.00	\$ 105.00
10/1/2020	Omaha, NE	19282440061	TOP GORDON LYNZ QZ-LTNF MGH	1	\$ 89.00	\$ 0.00	\$ 89.00
10/1/2020	Omaha, NE	19116955868	PANT SPTSTL TRACK-L/BLK	1	\$ 45.00	\$ 0.00	\$ 45.00
10/1/2020	Omaha, NE	79553971552	TOP PAISLEY-S/DUSTY ROSE	1	\$ 24.99	\$ 0.00	\$ 24.99
10/1/2020	Omaha, NE	79553991042	TOP PEASANT-S/FUSCHIA	1	\$ 24.99	\$ 0.00	\$ 24.99
10/1/2020	Omaha, NE	01200017174	POP DIET PEPSI ORIG-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
10/1/2020	Omaha, NE	0	SALES TAX	1	\$ 31.60	\$ 0.00	\$ 31.60
10/4/2020	Johnstown, CO	71854060900	SITTER SENTIMENT HAPPY	1	\$ 24.99	\$ 0.00	\$ 24.99
10/4/2020	Johnstown, CO	71854051004	COASTER PLANKED WOOD 4PC-BRN	1	\$ 7.99	\$ 0.00	\$ 7.99
10/4/2020	Johnstown, CO	71854051004	COASTER PLANKED WOOD 4PC-BRN	1	\$ 7.99	\$ 0.00	\$ 7.99
10/4/2020	Johnstown, CO	43900061606	CAP BLUE LINE-1SZ/GYH/WHT	1	\$ 24.99	\$ 0.00	\$ 24.99
10/4/2020	Johnstown, CO	77058390891	KNIFE LINER LOCK-HIVIZ GRN	1	\$ 14.99	\$ 0.00	\$ 14.99
10/4/2020	Johnstown, CO	81889002365	COFFEE THIN BLUE LINE-12OZ WB	1	\$ 12.59	\$ 0.00	\$ 12.59

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
10/4/2020	Johnstown, CO	81889002365	COFFEE THIN BLUE LINE-12OZ WB	1	\$ 12.59	\$ 0.00	\$ 12.59
10/4/2020	Johnstown, CO	19296465325	SHIRT FJORD FLNL-M/BURLWD	1	\$ 89.00	\$ 0.00	\$ 89.00
10/4/2020	Johnstown, CO	19296421559	TEE FITZ ROY SCOPE-M/CLSC NAVY	1	\$ 35.00	\$ 0.00	\$ 35.00
10/4/2020	Johnstown, CO	49300064267	TRAY METAL RECT-L	1	\$ 34.99	\$ 0.00	\$ 34.99
10/4/2020	Johnstown, CO	49300063102	TRAY WOODEN RECT-M/WHT	1	\$ 39.99	\$ 0.00	\$ 39.99
10/4/2020	Johnstown, CO	0	SALES TAX	1	\$ 27.81	\$ 0.00	\$ 27.81
10/10/2020	Omaha, NE	79553971552	TOP PAISLEY-S/DUSTY ROSE	1	\$ (24.99)	\$ 0.00	\$ (24.99)
10/10/2020	Omaha, NE	79553971552	TOP PAISLEY-S/DUSTY ROSE	1	\$ 24.99	\$ 0.00	\$ 24.99
10/10/2020	Omaha, NE	07166207357	SCRIBBLE SCRUBBIE PETS PALACE	1	\$ 17.99	\$ 0.00	\$ 17.99
10/10/2020	Omaha, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.99	\$ 0.00	\$ 2.99
10/10/2020	Omaha, NE	04111600534	CANDY PUSH POPS-AST	1	\$ 1.49	\$ 0.00	\$ 1.49
10/10/2020	Omaha, NE	40800065568	SWTR CHENILLE-S/SILV GRY	1	\$ 19.99	\$ 0.00	\$ 19.99
10/10/2020	Omaha, NE	19487002326	TEE GRPHC HTR LS-XS/DK DNM HTR	1	\$ 8.99	\$ 0.00	\$ 8.99
10/10/2020	Omaha, NE	40800065643	CARDIGAN STRP CHENILLE-S/BLUSH	1	\$ 24.99	\$ 0.00	\$ 24.99
10/10/2020	Omaha, NE	19145410960	BAHAMA VENT PFG WIDE-11.5/TTNM	1	\$ 39.99	\$ 0.00	\$ 39.99
10/10/2020	Omaha, NE	0	SALES TAX	1	\$ 7.84	\$ 0.00	\$ 7.84
10/18/2020	Omaha, NE	75480624063	CUE BALANCE RITE 36IN	1	\$ 29.99	\$ 0.00	\$ 29.99
10/18/2020	Omaha, NE	75480624065	CUE BALANCE RITE 48IN	1	\$ 34.99	\$ 0.00	\$ 34.99
10/18/2020	Omaha, NE	75480622038	TIP TOOL 6-1 BLU	1	\$ 19.99	\$ 0.00	\$ 19.99
10/18/2020	Omaha, NE	19475303840	SWTSHIRT SYMBOLIC-6/BLACK	1	\$ 29.99	\$ 0.00	\$ 29.99
10/18/2020	Omaha, NE	19475302191	CAPRI STRKY TWST-6/CERISE	1	\$ 19.99	\$ 0.00	\$ 19.99
10/18/2020	Omaha, NE	40800065647	TOP/LEGGING MARL STAR-M/NAVY	1	\$ 19.99	\$ 0.00	\$ 19.99
10/18/2020	Omaha, NE	67783874738	PANT SOLAR JOGGER-L/GRY CAMO	1	\$ 40.00	\$ 0.00	\$ 40.00
10/18/2020	Omaha, NE	40800065019	TOP THERMAL HOODIE-5/6/ROSE	1	\$ 14.99	\$ 0.00	\$ 14.99
10/18/2020	Omaha, NE	63373131145	SHIRT MARLED RAGLAN-L/GRY HTR	1	\$ 30.00	\$ 0.00	\$ 30.00
10/18/2020	Omaha, NE	67783875697	SWTSHIRT BELMONT-L/SAGE HTR	1	\$ 36.00	\$ 0.00	\$ 36.00
10/18/2020	Omaha, NE	67783884750	TEE HEADSTONE LS-L/DP GRY HTR	1	\$ 24.00	\$ 0.00	\$ 24.00
10/18/2020	Omaha, NE	67783884785	TEE TIE DYE LOGO-L/BIRCH HTHR	1	\$ 20.00	\$ 0.00	\$ 20.00
10/18/2020	Omaha, NE	19153374219	QUESTAR FLOW K-4/FTWWHT/FTWW	1	\$ 65.00	\$ 0.00	\$ 65.00
10/18/2020	Omaha, NE	0	SALES TAX	1	\$ 26.95	\$ 0.00	\$ 26.95
10/25/2020	Sioux City, IA	04111600595	SUCKER BABY BOTTLE POP	1	\$ 2.99	\$ 0.00	\$ 2.99
10/25/2020	Sioux City, IA	81889002410	CANISTER COFFEE AIR TIGHT	1	\$ 29.99	\$ 0.00	\$ 29.99
10/25/2020	Sioux City, IA	81889002745	COFFEE SAVES WHOLEBEAN-12	1	\$ 13.99	\$ 0.00	\$ 13.99
10/25/2020	Sioux City, IA	07800008240	POP DR PEPPER-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	00003448005	CANDYBAR REESES PB CUP-KI	1	\$ 2.49	\$ 0.00	\$ 2.49
10/25/2020	Sioux City, IA	72296905663	FLIGHT QUANTUM-BLK/RED	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	72296905661	FLIGHT QUANTUM-BLK/GRN	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	72296905664	FLIGHT QUANTUM-BLK/LT BLU	1	\$ 1.99	\$ 0.00	\$ 1.99

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Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
10/25/2020	Sioux City, IA	72296905668	FLIGHT QUANTUM-BLK/YEL	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	72296905669	FLIGHT QUANTUM-BLK/PNK	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	72296905667	FLIGHT QUANTUM-BLK/PUR	1	\$ 1.99	\$ 0.00	\$ 1.99
10/25/2020	Sioux City, IA	08467883196	MITT KNIT STRCH TDLR-AST	1	\$ 2.99	\$ 0.00	\$ 2.99
10/25/2020	Sioux City, IA	08467859115	GLOVE STRETCH-AST	1	\$ 2.99	\$ 0.00	\$ 2.99
10/25/2020	Sioux City, IA	67975961217	FROSTY-12/BLUE/MULTI	1	\$ 29.99	\$ 0.00	\$ 29.99
10/25/2020	Sioux City, IA	62757400473	WATERBUG5-4/BLK/CHAR	1	\$ 59.99	\$ 0.00	\$ 59.99
10/25/2020	Sioux City, IA	19263603802	PANT PROPULSION-10/LINEAR	1	\$ 129.00	\$ 0.00	\$ 129.00
10/25/2020	Sioux City, IA	19321511921	TOP SHERPA QZ-S/FROSTY NA	1	\$ 34.99	\$ 0.00	\$ 34.99
10/25/2020	Sioux City, IA	88725371887	PANT STARCHASER II-XS/BLK	1	\$ 34.99	\$ 0.00	\$ 34.99
10/25/2020	Sioux City, IA	0	SALES TAX	1	\$ 24.11	\$ 0.00	\$ 24.11
11/8/2020	Omaha, NE	00001215908	WATER AQUAFINA-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
11/8/2020	Omaha, NE	01200017174	POP DIET PEPSI ORIG-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
11/8/2020	Omaha, NE	04111600595	SUCKER BABY BOTTLE POP	1	\$ 2.99	\$ 0.00	\$ 2.99
11/8/2020	Omaha, NE	04120572475	WATERBTL SQUEEZABLE-WHT 32OZ	1	\$ 8.99	\$ 0.00	\$ 8.99
11/8/2020	Omaha, NE	71610688226	BOTTLE SQUEEZE 750-BLU	1	\$ 7.99	\$ 0.00	\$ 7.99
11/8/2020	Omaha, NE	19145453672	VEST POWDER LT PUFF-M/BLK	1	\$ 49.99	\$ 0.00	\$ 49.99
11/8/2020	Omaha, NE	01200017174	POP DIET PEPSI ORIG-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
11/8/2020	Omaha, NE	00000005959	GENERAL STORE	1	\$ 5.99	\$ 0.00	\$ 5.99
11/8/2020	Omaha, NE	00001255906	POP WILD CHERRY PEPSI-20OZ	1	\$ 1.99	\$ 0.00	\$ 1.99
11/8/2020	Omaha, NE	0	SALES TAX	1	\$ 5.11	\$ 0.00	\$ 5.11
11/14/2020	Lincoln, NE	67975940475	BISHOP JR-12/STONE/PUR	1	\$ 49.99	\$ 0.00	\$ 49.99
11/14/2020	Lincoln, NE	88313922175	WRAP CUFF BOOT-12/BLACK	1	\$ 39.99	\$ 0.00	\$ 39.99
11/14/2020	Lincoln, NE	19266053004	JOA CHELSEA WEDGE II-5/BL	1	\$ 90.00	\$ 0.00	\$ 90.00
11/14/2020	Lincoln, NE	75110702234	MELT DRIZZLE-SNWFLAKE AT	1	\$ 5.99	\$ 0.00	\$ 5.99
11/14/2020	Lincoln, NE	84956400799	WAX MELT 5.5OZ-SWT TOBACC	1	\$ 6.99	\$ 0.00	\$ 6.99
11/14/2020	Lincoln, NE	75110702245	MELT DRIZZLE-FRESH CUT XM	1	\$ 5.99	\$ 0.00	\$ 5.99
11/14/2020	Lincoln, NE	19451222663	TOP ARMOR FLC HZ-L/ACDMY/B	1	\$ 55.00	\$ 0.00	\$ 55.00
11/14/2020	Lincoln, NE	40800063472	LEGGING 2PK LUREX FLC-4/6	1	\$ 12.99	\$ 0.00	\$ 12.99
11/14/2020	Lincoln, NE	40800063475	LEGGING 2PK FOIL FLC-4/6X	1	\$ 12.99	\$ 0.00	\$ 12.99
11/14/2020	Lincoln, NE	68140217920	TOP 3WAY TIEDYE-S/MAUVE B	1	\$ 19.99	\$ 0.00	\$ 19.99
11/14/2020	Lincoln, NE	19508401561	SHIRT KEVY STRIPLE-S/BONE	1	\$ 32.00	\$ 0.00	\$ 32.00
11/14/2020	Lincoln, NE	0	SALES TAX	1	\$ 24.31	\$ 0.00	\$ 24.31
11/14/2020	Lincoln, NE	0	CITY PARKING FEE	1	\$ 3.32	\$ 0.00	\$ 3.32
11/28/2020	Lincoln, NE	88313922175	WRAP CUFF BOOT-12/BLACK	1	\$ (39.99)	\$ 0.00	\$ (39.99)
11/28/2020	Lincoln, NE	67975940475	BISHOP JR-12/STONE/PUR	1	\$ (49.99)	\$ 0.00	\$ (49.99)
11/28/2020	Lincoln, NE	67975940476	BISHOP JR-13/STONE/PUR	1	\$ 49.99	\$ 0.00	\$ 49.99
11/28/2020	Lincoln, NE	88313922176	WRAP CUFF BOOT-13/BLACK	1	\$ 39.99	\$ (20.00)	\$ 19.99

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11/28/2020	Lincoln, NE	19451170023	SWTSHIRT RVL FLC LGO-L/PU	1	\$ 50.00	\$ (12.50)	\$ 37.50
11/28/2020	Lincoln, NE	19281059739	TOP SWTRFLEEC-L/GRY/BLK	1	\$ 80.00	\$ (20.00)	\$ 60.00
11/28/2020	Lincoln, NE	81889002365	COFFEE THIN BLUE LINE WB	1	\$ 13.99	\$ 0.00	\$ 13.99
11/28/2020	Lincoln, NE	81889002757	COFFEE FREEDM FUEL TXRST-	1	\$ 13.99	\$ 0.00	\$ 13.99
11/28/2020	Lincoln, NE	19525091892	MASK SPORT-M/L/BLK	1	\$ 30.00	\$ 0.00	\$ 30.00
11/28/2020	Lincoln, NE	19525126585	MASK ROCK SPORT-M/L/NVY/G	1	\$ 35.00	\$ 0.00	\$ 35.00
11/28/2020	Lincoln, NE	19451200527	TEE BRANDED TECH-S/PNK LE	1	\$ 15.99	\$ 0.00	\$ 15.99
11/28/2020	Lincoln, NE	81002697401	PJ SHORT PLUSH-S/CATICORN	1	\$ 19.99	\$ 0.00	\$ 19.99
11/28/2020	Lincoln, NE	19451254516	SWTSHIRT AF GRPHC WM-S/LI	1	\$ 40.00	\$ (10.00)	\$ 30.00
11/28/2020	Lincoln, NE	19451225084	LEGGING FAVORITES-S/STL M	1	\$ 27.99	\$ 0.00	\$ 27.99
11/28/2020	Lincoln, NE	19475305267	SWT/JOG MATCH PLAY-5/CANV	1	\$ 46.00	\$ (11.50)	\$ 34.50
11/28/2020	Lincoln, NE	19256482178	PANT BRAWLER 2.0-L/BLK/ST	1	\$ 30.00	\$ 0.00	\$ 30.00
11/28/2020	Lincoln, NE	19451167146	SWTSHIRT ARMOUR PRNT-L/GR	1	\$ 45.00	\$ (11.25)	\$ 33.75
11/28/2020	Lincoln, NE	88953606964	SOCK GOT MARBLED NEBRASKA	1	\$ 12.99	\$ (6.50)	\$ 6.49
11/28/2020	Lincoln, NE	19358595768	TEE SLIT-S/LT GRY HTHR	1	\$ 12.99	\$ 0.00	\$ 12.99
11/28/2020	Lincoln, NE	88483770810	SOCK 4STRIPE DEUCE FALCON	1	\$ 12.99	\$ (6.49)	\$ 6.50
11/28/2020	Lincoln, NE	0	SALES TAX	1	\$ 26.42	\$ 0.00	\$ 26.42
11/28/2020	Lincoln, NE	0	CITY PARKING FEE	1	\$ 3.61	\$ 0.00	\$ 3.61
12/5/2020	Omaha, NE	19296473315	SWTSHIRT CABLE CAPRA-M/NA	1	\$ 129.00	\$ 0.00	\$ 129.00
12/5/2020	Omaha, NE	19116924900	TIGHT HG ARMOUR-L/BLK	1	\$ 45.00	\$ 0.00	\$ 45.00
12/5/2020	Omaha, NE	19116924900	TIGHT HG ARMOUR-L/BLK	1	\$ 45.00	\$ 0.00	\$ 45.00
12/5/2020	Omaha, NE	19451254767	BRA WORDMARK STRAPPY-L/GR	1	\$ 30.00	\$ 0.00	\$ 30.00
12/5/2020	Omaha, NE	19451172935	BRA SMLSS LOWLONG-L/DASH	1	\$ 35.00	\$ 0.00	\$ 35.00
12/5/2020	Omaha, NE	19451150250	BRA SMLSS LOWLONG-L/BLACK	1	\$ 35.00	\$ 0.00	\$ 35.00
12/5/2020	Omaha, NE	19174322957	PARKA SILENT DOWN-L/BLK	1	\$ 349.00	\$ 0.00	\$ 349.00
12/5/2020	Omaha, NE	0	SALES TAX	1	\$ 46.76	\$ 0.00	\$ 46.76
12/20/2020	Sioux City, IA	08467834111	GLOVE NUMBERS TDLR-AST	1	\$ 2.99	\$ 0.00	\$ 2.99
12/20/2020	Sioux City, IA	08467835116	GLOVE KNIT STCH YTH-AST	1	\$ 2.99	\$ 0.00	\$ 2.99
12/20/2020	Sioux City, IA	08494857423	BAITFISH SPN HOLO-SLV SHN	1	\$ 2.49	\$ 0.00	\$ 2.49
12/20/2020	Sioux City, IA	08494866642	BAITFISH SPN HOLO-CLOWN	1	\$ 2.49	\$ 0.00	\$ 2.49
12/20/2020	Sioux City, IA	02202160150	LINE STEALTH 125YD-15#/CA	1	\$ 12.99	\$ 0.00	\$ 12.99
12/20/2020	Sioux City, IA	03278454998	REEL OMEGA Z3 SPINCAST	1	\$ 64.99	\$ 0.00	\$ 64.99
12/20/2020	Sioux City, IA	0	SALES TAX	1	\$ 6.22	\$ 0.00	\$ 6.22
12/26/2020	Omaha, NE	04111600527	CANDY PUSH POP JUMBO	1	\$ 2.99	\$ 0.00	\$ 2.99
12/26/2020	Omaha, NE	04111600534	CANDY PUSH POPS-AST	1	\$ 1.49	\$ 0.00	\$ 1.49
12/26/2020	Omaha, NE	00003424005	CANDYBAR HERSHEY MILK CHO	1	\$ 1.49	\$ 0.00	\$ 1.49
12/26/2020	Omaha, NE	01964923513	TOY NEE DOH CRYSTAL	1	\$ 3.99	\$ 0.00	\$ 3.99
12/26/2020	Omaha, NE	19451221242	PANT ARMOR FLC-L/BLK	1	\$ 55.00	\$ 0.00	\$ 55.00

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12/26/2020	Omaha, NE	19451172154	SWTSHIRT ARMW TWIST-L/GRY	1	\$ 55.00	\$ 0.00	\$ 55.00
12/26/2020	Omaha, NE	0	SALES TAX	1	\$ 8.39	\$ 0.00	\$ 8.39
12/31/2020	Lincoln, NE	85784900609	COFFEE SILENCER SMOOTH WB	1	\$ 13.99	\$ 0.00	\$ 13.99
12/31/2020	Lincoln, NE	19525091893	MASK SPORT-S/M/BLK	1	\$ 30.00	\$ 0.00	\$ 30.00
12/31/2020	Lincoln, NE	81889002365	COFFEE THIN BLUE LINE WB	1	\$ 13.99	\$ 0.00	\$ 13.99
12/31/2020	Lincoln, NE	03670256839	GOGGLE SWIMPLE-PNK/MINT	1	\$ 11.99	\$ 0.00	\$ 11.99
12/31/2020	Lincoln, NE	19427467339	SHORT WOVEN AOP-L/WHT/PAC	1	\$ 34.99	\$ 0.00	\$ 34.99
12/31/2020	Lincoln, NE	03670218788	GOGGLE SWIMPLE USA-RED/NV	1	\$ 11.99	\$ 0.00	\$ 11.99
12/31/2020	Lincoln, NE	0	SALES TAX	1	\$ 6.51	\$ 0.00	\$ 6.51
12/31/2020	Lincoln, NE	0	RESTAURANT TAX	1	\$ 0.89	\$ 0.00	\$ 0.89
1/3/2021	Sioux City, IA	73449401379	SEALER MAX VAC 100	1	\$ 89.99	\$ 0.00	\$ 89.99
1/3/2021	Sioux City, IA	81525501492	BAG SEALER ZIP QUART-50CT	1	\$ 14.99	\$ 0.00	\$ 14.99
1/3/2021	Sioux City, IA	0	SALES TAX	1	\$ 7.35	\$ 0.00	\$ 7.35
1/6/2021	Sioux City, IA	80640908913	SWTSHIRT RISE/JAM THRML-L	1	\$ 24.99	\$ 0.00	\$ 24.99
1/6/2021	Sioux City, IA	19049451937	HENLEY ROWLETT BURNOUT-L/	1	\$ 29.99	\$ 0.00	\$ 29.99
1/6/2021	Sioux City, IA	19451221352	PANT ARMW FLC TWIST-L/GRY	1	\$ 55.00	\$ 0.00	\$ 55.00
1/6/2021	Sioux City, IA	19045098724	PANT CARGO REG-M/BLK	1	\$ 169.95	\$ 0.00	\$ 169.95
1/6/2021	Sioux City, IA	88855549426	JKT CHARGER-L/COAL	1	\$ 429.00	\$ 0.00	\$ 429.00
1/6/2021	Sioux City, IA	0	SALES TAX	1	\$ 49.63	\$ 0.00	\$ 49.63
1/8/2021	Omaha, NE	19339206877	GLOVE CROSSOVER ETIP-S/BL	1	\$ 29.99	\$ 0.00	\$ 29.99
1/8/2021	Omaha, NE	41480001000	SPECIAL ORDER COLD WTHR A	1	\$ 7.99	\$ 0.00	\$ 7.99
1/8/2021	Omaha, NE	19045057029	MITT GORE-L/BLK	1	\$ 69.95	\$ 0.00	\$ 69.95
1/8/2021	Omaha, NE	19163215101	TOP SWTRFLEEC-L/BLK/BLK/C	1	\$ 59.99	\$ 0.00	\$ 59.99
1/8/2021	Omaha, NE	19045097698	JKT LELAH-L/RSEBRN/CRMBRU	1	\$ 219.95	\$ 0.00	\$ 219.95
1/8/2021	Omaha, NE	82236923600	PANT SKINNY FLARE LEG-12/	1	\$ 89.99	\$ 0.00	\$ 89.99
1/8/2021	Omaha, NE	0	SALES TAX	1	\$ 33.46	\$ 0.00	\$ 33.46
1/10/2021	Omaha, NE	05329838254	SKIMMER ICE BIG DIPPR HCK	1	\$ 19.99	\$ 0.00	\$ 19.99
1/10/2021	Omaha, NE	02409901777	TACKLEBAG WEEKEND SFT 370	1	\$ 34.99	\$ 0.00	\$ 34.99
1/10/2021	Omaha, NE	81003911542	ROD TCKLE STCK-27MAGL	1	\$ 39.99	\$ 0.00	\$ 39.99
1/10/2021	Omaha, NE	42300020161	CASE ROD HARD SIDE	1	\$ 79.99	\$ 0.00	\$ 79.99
1/10/2021	Omaha, NE	05276218001	GLO-RING	1	\$ 34.99	\$ 0.00	\$ 34.99
1/10/2021	Omaha, NE	04325312208	AUGER LITHIUM 40V-8IN	1	\$ 549.99	\$ 0.00	\$ 549.99
1/10/2021	Omaha, NE	08930132045	HEATER HUNTING BUDDY	1	\$ 119.99	\$ 0.00	\$ 119.99
1/10/2021	Omaha, NE	71992114280	ICE HOUSE JM NANOOK XL TH	1	\$ 699.99	\$ 0.00	\$ 699.99
1/10/2021	Omaha, NE	0	SALES TAX	1	\$ 110.60	\$ 0.00	\$ 110.60
1/11/2021	Online	81150403002	Mummy Worm	1	\$ 5.99	\$ 0.00	\$ 5.99
1/11/2021	Online	81150403003	Mummy Worm	1	\$ 5.99	\$ 0.00	\$ 5.99
1/11/2021	Online	81150403005	Mummy Worm	1	\$ 5.99	\$ 0.00	\$ 5.99

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1/11/2021	Online	71992114378	Clam Maki Platics Polli XL	1	\$ 3.79	\$ 0.00	\$ 3.79
1/11/2021	Online	71992109308	Clam Drop Tungsten Jig	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	71992110212	Clam Bomb Spoon Lure	1	\$ 4.29	\$ 0.00	\$ 4.29
1/11/2021	Online	71992109446	Clam Bomb Spoon Lure	1	\$ 4.29	\$ 0.00	\$ 4.29
1/11/2021	Online	71992114306	Clam Jointed Pinhead Mino Spoon Kit	1	\$ 14.99	\$ 0.00	\$ 14.99
1/11/2021	Online	08767753501	Custom Jigs & Spins JaJe Bug Tungsten Ic	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	08767753503	Custom Jigs & Spins JaJe Bug Tungsten Ic	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	08767753504	Custom Jigs & Spins JaJe Bug Tungsten Ic	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	03992310112	Flirty Girty Ice Treble Hooks 3 Pack	1	\$ 3.49	\$ 0.00	\$ 3.49
1/11/2021	Online	03992310312	Flirty Girty Ice Treble Hooks 3 Pack	1	\$ 3.49	\$ 0.00	\$ 3.49
1/11/2021	Online	71992110980	Clam Frost Ice Monofilament Fishing Line	1	\$ 8.99	\$ 0.00	\$ 8.99
1/11/2021	Online	71992114434	Clam Frost Ice Monofilament Fishing Line	1	\$ 8.99	\$ 0.00	\$ 8.99
1/11/2021	Online	71992110162	Clam Drop Tungsten Jig	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	71992112602	Clam Drop Tungsten Jig	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	71992109312	Clam Drop Tungsten Jig	1	\$ 2.99	\$ 0.00	\$ 2.99
1/11/2021	Online	71992114379	Clam Maki Platics Polli XL	1	\$ 3.79	\$ 0.00	\$ 3.79
1/11/2021	Online	71992110166	Clam Drop Tungsten Jig	1	\$ 3.79	\$ 0.00	\$ 3.79
1/11/2021	Online	0	SALES TAX (APA Calculated)	1	\$ 6.92	\$ 0.00	\$ 6.92
1/14/2021	Sioux City, IA	19296448076	TOP LW BTR SWTR-L/FTHR GR	1	\$ 159.00	\$ 0.00	\$ 159.00
1/14/2021	Sioux City, IA	19451228051	BEANIE FREEDOM PATCH-OS/G	1	\$ 25.00	\$ 0.00	\$ 25.00
1/14/2021	Sioux City, IA	72790813637	HAT KNIT LED RECHARGE-BLK	1	\$ 19.99	\$ 0.00	\$ 19.99
1/14/2021	Sioux City, IA	71992115547	TIKKA MINO-1/8OZ/GLW PRP	1	\$ 5.99	\$ 0.00	\$ 5.99
1/14/2021	Sioux City, IA	71992115540	TIKKA MINO-1/8OZ/RNBW HOL	1	\$ 5.99	\$ 0.00	\$ 5.99
1/14/2021	Sioux City, IA	71992115546	TIKKA MINO-1/8OZ/GLW PNK	1	\$ 5.99	\$ 0.00	\$ 5.99
1/14/2021	Sioux City, IA	71992115545	TIKKA MINO-1/8OZ/GLW RBW	1	\$ 5.99	\$ 0.00	\$ 5.99
1/14/2021	Sioux City, IA	69786400011	BOBBER ICE BUSTER 2PK-3.5	1	\$ 2.19	\$ 0.00	\$ 2.19
1/14/2021	Sioux City, IA	69786400011	BOBBER ICE BUSTER 2PK-3.5	1	\$ 2.19	\$ 0.00	\$ 2.19
1/14/2021	Sioux City, IA	71992110185	SNOW DROP XL TNG-#8/WTRML	1	\$ 4.99	\$ 0.00	\$ 4.99
1/14/2021	Sioux City, IA	71992110184	SNOW DROP XL TNG-#8/GRN A	1	\$ 4.99	\$ 0.00	\$ 4.99
1/14/2021	Sioux City, IA	71992110182	SNOW DROP XL TNG-#8/LEMON	1	\$ 4.99	\$ 0.00	\$ 4.99
1/14/2021	Sioux City, IA	04325312204	BATTERY LITHIUM ION-40V	1	\$ 49.99	\$ 0.00	\$ 49.99
1/14/2021	Sioux City, IA	0	SALES TAX	1	\$ 20.81	\$ 0.00	\$ 20.81
1/15/2021	Omaha, NE	00004046600	CANDY SKITTLES SOUR KING	1	\$ 1.99	\$ 0.00	\$ 1.99
1/15/2021	Omaha, NE	05276220990	SONAR GENZ PACK FLX-28	1	\$ 549.99	\$ 0.00	\$ 549.99
1/15/2021	Omaha, NE	00004043108	CANDY M/M PLAIN-KING	1	\$ 1.99	\$ 0.00	\$ 1.99
1/15/2021	Omaha, NE	0	SALES TAX	1	\$ 38.78	\$ 0.00	\$ 38.78
1/21/2021	Omaha, NE	19128608498	RING STCKBLE COL F WMN-6/	1	\$ 24.99	\$ 0.00	\$ 24.99
1/21/2021	Omaha, NE	84217707094	NECKLACE JACK PENDANT-RHO	1	\$ 58.00	\$ 0.00	\$ 58.00

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
1/21/2021	Omaha, NE	19403932814	TOP CORDED NEBR QZ-M/RED	1	\$ 60.00	\$ 0.00	\$ 60.00
1/21/2021	Omaha, NE	68646457700	CANDY KIDSMANIA WACKY MON	1	\$ 1.49	\$ 0.00	\$ 1.49
1/21/2021	Omaha, NE	19451171965	SWTSHIRT ARMOR CAMO-L/BLK	1	\$ 55.00	\$ 0.00	\$ 55.00
1/21/2021	Omaha, NE	19451401252	TIGHT ARMOR HG BRANDED-L/B	1	\$ 55.00	\$ 0.00	\$ 55.00
1/21/2021	Omaha, NE	0	SALES TAX	1	\$ 17.81	\$ 0.00	\$ 17.81
1/21/2021	Lincoln, NE	19451438000	TIGHT ARMOR HG 7/8-L/BLU	1	\$ 50.00	\$ 0.00	\$ 50.00
1/21/2021	Lincoln, NE	19543921184	SWTSHIRT BEARSCAPE-L/LT G	1	\$ 55.00	\$ 0.00	\$ 55.00
1/21/2021	Lincoln, NE	05200004214	GATORADE ZERO GLCR CHERRY	1	\$ 1.99	\$ 0.00	\$ 1.99
1/21/2021	Lincoln, NE	81003911615	REEL ICE FF GHST WNDOW RH	1	\$ 75.00	\$ 0.00	\$ 75.00
1/21/2021	Lincoln, NE	03524800013	HOLDER ROD BUCKET	1	\$ 3.99	\$ 0.00	\$ 3.99
1/21/2021	Lincoln, NE	03524800013	HOLDER ROD BUCKET	1	\$ 3.99	\$ 0.00	\$ 3.99
1/21/2021	Lincoln, NE	71992114433	LINE FRST ICE MONO 110-3#	1	\$ 8.99	\$ 0.00	\$ 8.99
1/21/2021	Lincoln, NE	79357385220	TIPUP JAW JACKER	1	\$ 44.99	\$ 0.00	\$ 44.99
1/21/2021	Lincoln, NE	81706302343	ROD TCKLE STCK-27L	1	\$ 50.00	\$ 0.00	\$ 50.00
1/21/2021	Lincoln, NE	79357385220	TIPUP JAW JACKER	1	\$ 44.99	\$ 0.00	\$ 44.99
1/21/2021	Lincoln, NE	05276212202	LIGHT SUPER FLEX	1	\$ 19.99	\$ 0.00	\$ 19.99
1/21/2021	Lincoln, NE	02863264973	MINNOW PWRBAIT-2IN/BLK SH	1	\$ 4.29	\$ 0.00	\$ 4.29
1/21/2021	Lincoln, NE	03524800015	DIPPER MINI	1	\$ 0.99	\$ 0.00	\$ 0.99
1/21/2021	Lincoln, NE	64061600099	JIG MOONGLOW 2PK-6/GRN/OR	1	\$ 2.19	\$ 0.00	\$ 2.19
1/21/2021	Lincoln, NE	64061600100	JIG MOONGLOW 2PK-6/BLU	1	\$ 2.19	\$ 0.00	\$ 2.19
1/21/2021	Lincoln, NE	64061600716	JIG MOONGLOW 2PK-6/UV WHT	1	\$ 2.19	\$ 0.00	\$ 2.19
1/21/2021	Lincoln, NE	0	SALES TAX	1	\$ 27.27	\$ 0.00	\$ 27.27
1/21/2021	Lincoln, NE	0	RESTAURANT TAX	1	\$ 7.38	\$ 0.00	\$ 7.38
1/22/2021	Omaha, NE	84127819142	THROW LUXURY FAUX FUR-BRN	1	\$ 14.99	\$ 0.00	\$ 14.99
1/22/2021	Omaha, NE	71992110577	BEANIE POM-BLU	1	\$ 16.99	\$ 0.00	\$ 16.99
1/22/2021	Omaha, NE	42300032111	BAIT LIVE WAX WORMS-250CT	1	\$ 12.00	\$ 0.00	\$ 12.00
1/22/2021	Omaha, NE	05254500106	LEMON DROPS-9.5OZ	1	\$ 2.99	\$ 0.00	\$ 2.99
1/22/2021	Omaha, NE	71992110600	BEANIE POM-PNK	1	\$ 16.99	\$ 0.00	\$ 16.99
1/22/2021	Omaha, NE	09650692990	SOCK SNOWFLAKE CRW WM-MGR	1	\$ 5.99	\$ 0.00	\$ 5.99
1/22/2021	Omaha, NE	02222420071	LICORICE WILEY WALLABY-BL	1	\$ 2.99	\$ 0.00	\$ 2.99
1/22/2021	Omaha, NE	04936320002	BAIT MINNOW PRESERVED-S/E	1	\$ 2.99	\$ 0.00	\$ 2.99
1/22/2021	Omaha, NE	0	SALES TAX	1	\$ 4.90	\$ 0.00	\$ 4.90
1/24/2021	Omaha, NE	81254303317	COMBO RA PCKLE LH-27UL	1	\$ 130.00	\$ 0.00	\$ 130.00
1/24/2021	Omaha, NE	71992114434	LINE FRST ICE MONO 110-4#	1	\$ 8.99	\$ 0.00	\$ 8.99
1/24/2021	Omaha, NE	84730901399	KNIFE FILLET SCHEELS W/SH	1	\$ 7.99	\$ 0.00	\$ 7.99
1/24/2021	Omaha, NE	42300032111	BAIT LIVE WAX WORMS-250CT	1	\$ 12.00	\$ 0.00	\$ 12.00
1/24/2021	Omaha, NE	64061600500	JIG MOONGLOW 2PK-4/GLO RE	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	84730902558	SWIVEL W/SFTY SNAP BULK-1	1	\$ 5.99	\$ 0.00	\$ 5.99

CITY OF OAKLAND
Scheels Transaction Ledger
March 7, 2020, through April 26, 2021

Exhibit A

Date	Store Location	Item #	Item Description	Item Quantity	Unit Price	Discount	Total Amount
1/24/2021	Omaha, NE	64061600500	JIG MOONGLOW 2PK-4/GLO RE	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	64061600504	JIG MOONGLOW 2PK-4/GLO BL	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	64061600712	JIG MOONGLOW 2PK-4/UV GLO	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	64061600712	JIG MOONGLOW 2PK-4/UV GLO	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	64061600500	JIG MOONGLOW 2PK-4/GLO RE	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	64061600504	JIG MOONGLOW 2PK-4/GLO BL	1	\$ 2.19	\$ 0.00	\$ 2.19
1/24/2021	Omaha, NE	0	SALES TAX	1	\$ 12.62	\$ 0.00	\$ 12.62
2/6/2021	Omaha, NE	85178600505	TUBE SMOKER AMAZEN-12IN	1	\$ 19.99	\$ 0.00	\$ 19.99
2/6/2021	Omaha, NE	86603000041	REDWORM 30PK-3IN/CHART	1	\$ 4.99	\$ 0.00	\$ 4.99
2/6/2021	Omaha, NE	42300032111	BAIT LIVE WAX WORMS-250CT	1	\$ 12.00	\$ 0.00	\$ 12.00
2/6/2021	Omaha, NE	0	SALES TAX	1	\$ 2.59	\$ 0.00	\$ 2.59
3/5/2021	Omaha, NE	81889002363	COFFEE VTAC BERZERKER WB-	1	\$ 13.99	\$ 0.00	\$ 13.99
3/5/2021	Omaha, NE	81889002365	COFFEE THIN BLUE LINE-12O	1	\$ 13.99	\$ 0.00	\$ 13.99
3/5/2021	Omaha, NE	19525091892	MASK SPORT-M/L/BLK	1	\$ 19.99	\$ 0.00	\$ 19.99
3/5/2021	Omaha, NE	0	SALES TAX	1	\$ 3.36	\$ 0.00	\$ 3.36
3/13/2021	Omaha, NE	88695799758	MASK/SNRKL SATURN SAV-NVY	1	\$ 14.99	\$ 0.00	\$ 14.99
3/13/2021	Omaha, NE	19164900261	MASK/SNORKEL RACoon KIDS-	1	\$ 15.99	\$ 0.00	\$ 15.99
3/13/2021	Omaha, NE	04331195865	VEST RAPID DRY FLEX-CHILD	1	\$ 39.99	\$ 0.00	\$ 39.99
3/13/2021	Omaha, NE	05406571487	VEST MIC DROP 21 C/O-CHIL	1	\$ 49.99	\$ 0.00	\$ 49.99
3/13/2021	Omaha, NE	01668611187	FOOTBALL GALAXY-ORG	1	\$ 9.99	\$ 0.00	\$ 9.99
3/13/2021	Omaha, NE	76491027500	CLEANER BOAT CARE KIT 4PK	1	\$ 44.99	\$ 0.00	\$ 44.99
3/13/2021	Omaha, NE	88883012942	COLSTER SLIM-PRKLYPEAR	1	\$ 24.99	\$ 0.00	\$ 24.99
3/13/2021	Omaha, NE	88695799801	MASK CUB JR-BLU/GRN	1	\$ 19.99	\$ 0.00	\$ 19.99
3/13/2021	Omaha, NE	0	SALES TAX	1	\$ 15.46	\$ 0.00	\$ 15.46
3/19/2021	Omaha, NE	71122131468	ROPE SURF BUNGEE 25FT-GRN	1	\$ 59.99	\$ 0.00	\$ 59.99
3/19/2021	Omaha, NE	09865911062	TEE G 100PK-2 3/4IN/CITRU	1	\$ 5.99	\$ 0.00	\$ 5.99
3/19/2021	Omaha, NE	05638901236	COMPASS TRAIL BOWL OF	1	\$ 4.99	\$ 0.00	\$ 4.99
3/19/2021	Omaha, NE	71122131439	WAKESURF FISH SKIM STRP 4	1	\$ 399.99	\$ 0.00	\$ 399.99
3/19/2021	Omaha, NE	0	SALES TAX	1	\$ 32.97	\$ 0.00	\$ 32.97
4/26/2021	Lincoln, NE	67229451265	SIGHT M512 SIGHT HWS 65 M	1	\$ 475.00	\$ 0.00	\$ 475.00
4/26/2021	Lincoln, NE	67229451265	SIGHT M512 SIGHT HWS 65 M	1	\$ 475.00	\$ 0.00	\$ 475.00
4/26/2021	Lincoln, NE	0	SALES TAX	1	\$ 69.56	\$ 0.00	\$ 69.56
4/26/2021	Lincoln, NE	0	CITY PARKING FEE	1	\$ 9.50	\$ 0.00	\$ 9.50
Total							\$ 15,183.37