



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 1, 2024

James Krotz, Chairman
Sheridan County Board of Commissioners
P.O. Box 39
Rushville, NE 69360

Dear Mr. Krotz:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding expenses for which the Director of the Generations In Volunteer Efforts (GIVE) program, Ms. Bev Wellnitz, has submitted claims to, as well as received reimbursement from, Sheridan County (County). 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 of the County. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, 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

The County is a political subdivision established under and governed by the laws of the State of Nebraska (State). The County Board of Commissioners (Board) is the governing body responsible for exercising financial accountability and control over activities relevant to the operations of the County. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes, the ability to exert significant influence over all County operations, and the primary responsibility for related fiscal matters.

The Board established the GIVE program on May 16, 2011, as a successor to the Retired Senior Volunteer Program (RSVP). The RSVP was created through the Domestic Volunteer Service Act of 1973 (Public Law 93-113, Oct. 1, 1973; 42 U.S.C. 4950 et seq.), passed by Congress and currently administered by AmeriCorps, a Federal agency.

In order to serve in the RSVP, a volunteer must be 55 years of age or older. Per discussion with County representatives, the County ended its affiliation with the RSVP and established the GIVE program, in part, because the RSVP did not allow for the recruitment of volunteers younger than 55 years of age. The GIVE program's webpage (<https://sheridancounty.ne.gov/webpages/give/give.html>), which appears on the County's website (<https://sheridancounty.ne.gov/default.htm>), contains the following information:

The Sheridan County GIVE Program is the successor of the RSVP program. It is a local program that is available to all ages.

The mission of the Sheridan County GIVE Program is to encourage all Sheridan County residents to use their time, talents, and experiences to assist in meeting the critical needs of the communities served. A primary part of G.I.V.E.'s mission is to educate the community on the valuable services that its volunteers provide in their communities; and to provide volunteers with the recognition they so richly deserve.

Sheridan County is very fortunate to have 243 GIVE Volunteers. These volunteers donate over 132,000 hours a year in helping their communities with volunteer services. If you were to quantify this to dollars that Sheridan County saves a year by having these volunteers, it would come to over one million dollars.

The GIVE program recruits volunteers of all ages to serve in schools, care facilities, museums, and other public service settings. The GIVE program's Director is responsible for supporting and encouraging, according to the above information, the 243 volunteers who donate over 132,000 hours each year for volunteer services.

On May 16, 2023, the GIVE program's Director submitted her resignation to the Board, effective May 31, 2023.

On June 27, 2023, members of the Sheridan County Tourism Board informed the Board of their intention to appoint the Director, who had resigned recently from the GIVE program, as the new Tourism Director.

On October 17, 2023, the Board suspended the GIVE program.

The following comments and recommendations, which have been discussed with the appropriate County representatives, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Personal Purchases Potentially Made During Working Hours

The APA noted that the Director was reimbursed for several expenses purportedly incurred by her while working for the GIVE program. That remuneration totaled \$5,008.43 for the period July 1, 2021, through June 30, 2022. In order to receive these reimbursements from the County, the Director first had to submit a claim document, along with additional documentation to substantiate the expenses she incurred, and then obtain approval from the County Board.

The following table lists both the reimbursement request amounts and actual supporting documentation amounts for all non-mileage expense reimbursement claims submitted by, as well as paid to, the Director between July 1, 2021, and June 30, 2022:

Claim #	Date Filed	Date Approved	Description	Claim Amount	Receipts Amount	Variance
21070098	7/6/2021	7/13/2021	Postage for Newsletters	\$ 66.00	\$ 66.00	\$ 0.00
21070098	7/6/2021	7/13/2021	Supplies for Gardening Class & Ice Cream Social	\$ 106.06	\$ 368.77	\$ (262.71)
21070098	7/6/2021	7/13/2021	Supplies for Ice Cream Social Sheridan County Fair Fundraiser	\$ 232.57	\$ 668.78	\$ (436.21)
21080074	8/10/2021	8/17/2021	Chips & Water for fair volunteers	\$ 18.46	\$ 73.47	\$ (55.01)
21080074	8/10/2021	8/17/2021	30 - \$5 gift cards from Harvest Coffee for Sheridan County Fair Volunteers	\$ 149.60	\$ 149.60	\$ 0.00
21080074	8/10/2021	8/17/2021	Air conditioner repairs & stapler for Sheridan Co. Fair	\$ 58.06	\$ 58.06	\$ 0.00
21080074	8/10/2021	8/17/2021	Summer Reading Program Supplies	\$ 18.99	\$ 164.04	\$ (145.05)
21080074	8/10/2021	8/17/2021	Norton Antivirus	\$ 36.91	\$ 36.91	\$ 0.00
21080074	8/10/2021	8/17/2021	STEM Kits (Ukena Grant)	\$ 824.34	\$ 824.34	\$ 0.00
21090069	9/7/2021	9/14/2021	Supplies for scavenger hunt senior center activity	\$ 44.94	\$ 300.95	\$ (256.01)
21090069	9/7/2021	9/14/2021	Supplies for Senior fall projects library activities	\$ 46.30	\$ 109.03	\$ (62.73)
21100064	10/5/2021	10/12/2021	Postage for newsletters	\$ 69.60	\$ 69.60	\$ 0.00
21100064	10/5/2021	10/12/2021	Supplies for October projects - library, spook fest, firemen	\$ 143.88	\$ 555.38	\$ (411.50)
21110083	11/9/2021	11/16/2021	Supplies for Brownie Bites Fundraiser Trees of Love Christmas Craft Fundraiser Old Fashioned Christmas School Project	\$ 351.86	\$ 626.35	\$ (274.49)
Note	11/9/2021	11/16/2021	STEM Kits (Ukena Grant)	\$ 270.39	\$ 270.39	\$ 0.00
21120074	12/6/2021	12/14/2021	Postage for newsletter	\$ 69.60	\$ 69.60	\$ 0.00
21120074	12/6/2021	12/14/2021	Supplies for Brownie Bite Fundraiser RES Christmas Project	\$ 411.45	\$ 1,070.87	\$ (659.42)
21120074	12/6/2021	12/14/2021	Dell Laptop, Mouse, Sleeve	\$ 1,224.45	\$ 1,310.16	\$ (85.71)
22010081	1/11/2022	1/18/2022	Supplies for valentine fundraiser & library activities	\$ 125.04	\$ 377.66	\$ (252.62)
22010081	1/11/2022	1/18/2022	Trees of Love Gifts	\$ 421.59	\$ 421.59	\$ 0.00
22020067	*2/7/2021	*2/15/2021	Supplies for valentine fundraiser & preschool activity	\$ 49.10	\$ 361.49	\$ (312.39)
22030124	3/8/2022	3/15/2022	Supplies for library project	\$ 68.02	\$ 580.71	\$ (512.69)
22040128	4/5/2022	4/12/2022	Scissors; screen wipes	\$ 11.82	\$ 201.86	\$ (190.04)
22040128	4/5/2022	4/12/2022	Postage for newsletters	\$ 69.60	\$ 69.60	\$ 0.00
22060083	6/6/2022	6/14/2022	Supplies for 4-H building volunteers summer reading program	\$ 119.80	\$ 557.44	\$ (437.64)
Totals				\$ 5,008.43	\$ 9,362.65	\$ (4,354.22)

Note: This claim did not have a claim number listed on the claim form.

** - The dates listed on this claim are from 2021; however, it appears that the actual year was 2022.*

In examining this supporting documentation, the APA observed that, in several instances, the total amount of the purchases made by the Director, per the receipts, was considerably more than what was being claimed for reimbursement. As shown in the above table, the Director incurred expenses totaling \$9,362.65, but she claimed and was reimbursed for only \$5,008.43 – resulting in \$4,354.22 of purchases not being reimbursed.

The Director appears not to have claimed the total amount of the purchases shown on the reimbursement supporting documentation because many of those items were likely bought for her own personal purposes.

In addition, the supporting documentation shows that several of these purchases were made during what is generally considered to be regular business hours (8:00 a.m. to 4:30 p.m.) and from stores not only in Sheridan County and other locations across the state but also in Rapid City, South Dakota, and Council Bluffs, Iowa – raising questions as to how some of those transactions could have occurred while the Director was supposedly working for the GIVE program. However, as discussed in further detail below, the APA was unable to verify not only whether such purchases were made when the Director was on the clock for the County but also which items were bought for her personal use. This was due to both discrepancies in how the Director was recording her time worked and her failure to identify clearly the items claimed for reimbursement.

Insufficient Details in Timesheets

The APA noted that the timesheets filled out by the Director lacked certain important details. Despite recording the total work hours per week, the timesheets specified neither the number of hours worked daily nor the clock-in and clock-out times for each day. Without such specifics, the APA was unable to verify when certain actions were taken by Director – and, therefore, whether those actions were appropriate for work hours.

The following image is an example of the Director’s timesheet for the pay period June 13, 2021, through July 10, 2021:

Bev Wellnitz
Sheridan County Give Program Director
Payroll Worksheet for Period Ending July 10

Pay Period Ending	Hours Worked	Holiday Hours	Vacation Hours	Sick Leave	Comp Time Acquired	Comp Time Used	Vacation Remaining	Sick Remaining
June 19	24	6						
June 26	30							
July 3	30				51 -14 37			
July 10	24	6						
							5	6
Totals For Period	108	12					70	84

Employee Signature Bev Wellnitz Date: 7-10-21

During this pay period, the Director recorded that she worked a total of 108 hours and had 12 hours of holiday leave. However, like all of her other timesheets, the one shown above displays her work hours on a per-pay period basis only.

A summary of the Director’s payroll for the period June 13, 2021, through July 9, 2022, has been included herein as **Exhibit A**.

The APA asked to be shown any County policies governing the recording of time worked by the Director on behalf of the GIVE program. According to County representatives, though, no such policies existed.

As mentioned previously, in addition to her regular pay, the Director was reimbursed for several expenses purportedly incurred by her while working for the GIVE program. One of those reimbursements – claim #21070098 for \$232.57 – was filed on July 6, 2021, and approved on July 13, 2021. Included with this claim were five different receipts.

Copied below is the image of a Sam's Club receipt, which is one of the five receipts that the Director submitted to support her reimbursement request for claim #21070098:

S A M ' S C L U B
CLUB MANAGER BRITTANY FINLEY
(712) 366 - 0130
COUNCIL BLUFFS, IA

06/25/21 15:32 6709 06472 001 3080


Beverly

m	457334 CLEMENTINESF	7.98 N
m	457334 CLEMENTINESF	7.98 N
m	154705 NECTARINE F	6.98 N
m	980087530 FUJI F	6.98 N
m	980087530 FUJI F	6.98 N
m	980304073 BA SPORT 28F	17.48 T
m	219035 82.6Z CT PNF	6.98 T
m	826851 BB MUFFINS F	3.98 N
m	980101300 KARS 40 CT F	12.98 T
m	681926 CHZ HD STRNF	8.68 N
m	980133246 FRUIT MEDLEF	6.98 N
m	825216 WATERMELON F	5.98 N
m	105832 BANANAS F	1.98 N
m	990000152 QKRCHWY60CF	8.48 N
m	990000152 QKRCHWY60CF	8.48 N
VL	990000152 QKRCHWY60CF	8.48-N
	**** VOID ****	
m	534524 2% MILK F	2.72 N
m	980149283 OIKOS TZ F	11.98 N
	980315613 1800 MARGRI	16.48 T
	14687 5 CT DEPOSI	0.05 N
E	980109044 CLIFDUALPACF	19.98 N
	SUBTOTAL	161.63
	TAX 1 7.000 %	3.77
	TOTAL	165.40
	MCARD TEND	165.40
	CAPITAL ONE **** ** 9909 I 2	
	APPROVAL # 02651P	
	AID A000000041010	
	RAC 60B2B810CB8CD4E	
	TERMINAL # SC010348	
	CHANGE DUE	0.00

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ITEMS SOLD 18

TC# 8919 1673 3817 6873 2810 2



*** MEMBER COPY ***

The above receipt shows clearly that the purchase was made on Friday, June 25, 2021, at 3:32 p.m., in Council Bluffs, Iowa. Included in this purchase were such grocery items as fruits, milk, and muffins. It should be noted also that Council Bluffs, Iowa, is 417 miles from the Sheridan County courthouse in Rushville, Nebraska. According to Google Maps, moreover, a one-way trip by car between those two locations would take nearly seven hours. Regardless, the APA was unable to verify whether the Director made the purchases at issue while being paid for GIVE program activities because, as pointed out previously, neither daily hours worked nor clock-in and clock-out times were recorded on her timesheets.

The APA identified 20 other days during which the Director may have made personal purchases while being paid for working on the GIVE program. A table listing each of these days and the corresponding purchase information, as gleaned from the reimbursement claim supporting documentation, has been included herein as **Exhibit B**. Additionally, the APA observed 11 expense reimbursement claim receipts containing illegible purchase dates and times.

As mentioned already, the Director provided five receipts, including the one from Sam's Club above, as support for claim #21070098. The total amount of these receipts was \$668.78; however, the amount that she claimed for reimbursement was only \$232.57 – a difference of \$436.21.

Similar to various items listed on the above Sam's Club receipt, the APA noted that many things found on the other four receipts may have been personal in nature, as opposed to work related, such as groceries. However, as explained further in the "Inadequate Identification of Items Reimbursed" section of this comment below, the APA was unable to determine whether any of these potential personal purchases were included in the reimbursement amount actually claimed by, as well as ultimately paid to, the Director.

Inadequate Identification of Items Reimbursed

Upon examining both the claim requests and the supporting documentation provided, the APA noted that some of the Director's claims failed to identify clearly the expenditures for which reimbursement was being sought.

The image below is an example of a reimbursement claim by the Director, submitted and approved in October 2021:

SHERIDAN COUNTY			
Audited and Allowed <u>10/12/21</u>		IN ACCOUNT WITH <u>Bruce Wellnitz</u> <u>PO Box 453</u> <u>Keshwille, NE 68360</u>	
DATE <u>10-5-21</u>	DESCRIPTION <u>Supplies for</u> <u>October Projects -</u> <u>Library, Spook Fest,</u> <u>Firemen's</u>	INVOICE #	AMOUNT <u>\$143.88</u>
Paid in Warrant # <u>21100064</u>		I DO SOLEMNLY SWEAR THAT THE ABOVE ACCOUNT IS JUST AND TRUE AND AT NEITHER THE SAME NOR ANY PART THEREOF HAS BEEN PAID.	
FUND: <u>General</u> <u>\$ 143.88</u>		SIGN HERE <u>Bruce Wellnitz</u>	
FILED <u>10/5/21</u>		SHERIDAN COUNTY CLERK <u>Sandy Johnson</u>	
APPLICABLE SPACE BELOW MUST BE FILLED IN AND SIGNED BY OFFICIAL RESPONSIBLE FOR VARIOUS FUNDS. THE UNDERSIGNED HEREBY CERTIFIES AMOUNT CLAIMED IS COVERED BY SAID BUDGET.			
OFFICE OF <u>Give</u>		DEPARTMENT # <u>837</u>	
ACCOUNT NUMBER <u>3-0101</u>	AMOUNT \$ <u>143.88</u>		
ACCOUNT NUMBER	AMOUNT \$		
ACCOUNT NUMBER	AMOUNT \$		
ACCOUNT NUMBER	AMOUNT \$		
VENDOR # <u>4009</u>	OFFICIAL'S SIGNATURE <u>Bruce Wellnitz</u>	AP # <u>21100064</u>	

As shown above, the amount requested for reimbursement was \$143.88. However, the six receipts attached to support that claim totaled \$555.38. One of the receipts has "\$38.18" marked in pen, which seems to indicate that only \$38.18 was requested for reimbursement. Although several of the items on that receipt appear to have been personal grocery purchases, the APA was unable to verify whether the requested reimbursement included any of those expenses. None of the other five receipts have any similar markings to note how much, if any, of the total amount was requested for reimbursement.

Images of all six receipts have been included as **Attachment A** herein.

The APA determined that 15 of the 25 expense reimbursement claims for which the Director received payment during the period July 1, 2021, through June 30, 2022, failed to identify adequately the specific expenditure being reimbursed. Several receipts provided as supporting documentation for these claims appear to show, moreover, that personal items, including groceries, were purchased. However, as noted already, whether these apparent personal purchases were included in the amount reimbursed to the Director remains unclear.

Upon inquiry, the APA learned that the County lacked policies governing either personal purchases made or other non-work activities undertaken by employees or other governmental personnel while on County time.

Good internal control requires procedures to ensure that all timesheets filled out by public employees or other County personnel contain complete, accurate, and verifiable information. Those details should be sufficient to allow for the verification of any expense reimbursement claims submitted. The same procedures should require also that all reimbursement claim requests are supported by adequate documentation, identifying the specific items for which payment is sought, which is properly reviewed prior to approval.

Without such procedures, there is an increased risk for the loss or misuse of public funds.

We recommend the Board implement procedures to ensure: 1) all timesheets filled out by public employees or other County personnel contain complete, accurate, and verifiable information, which is sufficient to allow for the verification of any expense reimbursement claims submitted; and 2) all reimbursement claim requests are supported by adequate documentation, identifying the specific items for which payment is sought, which is properly reviewed prior to approval.

2. Inadequate Mileage Reimbursement Claim Supporting Documentation

In addition to the expense reimbursement payments described in the previous comment herein, the Director also received reimbursement payments for mileage claims that she submitted to the County in relation to her work for the GIVE program.

The Director received the following reimbursement payments from the County for nine mileage claims submitted by her between July 1, 2021, and June 30, 2022:

Claim #	Date Filed	Date Approved	Description	Amount
21090069	9/7/2021	9/14/2021	Mileage 270 miles x .56	\$ 151.20
21110083	11/9/2021	11/16/2021	Mileage 200 x .56	\$ 112.00
21120074	12/6/2021	12/14/2021	Mileage (190 x .56)	\$ 106.40
22010081	1/11/2022	1/18/2022	Mileage (340 x .585)	\$ 198.90
22020067	2/7/2022	2/15/2022	Mileage - 68 x .585	\$ 39.78
22030124	3/8/2022	3/15/2022	Mileage (108 x .585)	\$ 63.18
22040128	4/5/2022	4/12/2022	Mileage (74 x .585)	\$ 43.29
22050088	5/9/2022	5/17/2022	Mileage (104 x .585)	\$ 60.84
22060083	6/6/2022	6/14/2022	Mileage (98 x .585)	\$ 57.33
Total				\$ 832.92

For each of the above nine mileage reimbursement claims paid to the Director, however, the APA noted that the accompanying supporting documentation did not contain all information required by County policy.

The County's travel expense reimbursement policy provides, in relevant part, the following:

MILEAGE / TRANSPORTATION

- *Mileage rate is per the current IRS directive.*
- *Please note- calculate your mileage from your base of operations to destination.*
- *Include start and stop locations, date and time.*
- *If shortest route is not taken, please identify other stops.*
- *If choosing to drive, the air travel (coach fare) will be the amount reimbursed when it's less expensive.*

(Emphasis added.) None of the mileage sheets filled out by the Director contained all of the information required by this policy.

Representative of those deficient mileage sheets is the following, submitted by the Director for claim # 21120074, which was approved for payment on December 14, 2021:

[illegible]

Despite specifying the purpose – which, interestingly enough, the policy does not require – and the start and stop locations for each trip listed, the above mileage sheet does not include the mandatory dates and start and stop times for each trip. Rather, only “Dec” is recorded in the date column.

The APA noted that each of the other eight mileage sheets completed by the Director proved similarly insufficient.

Good internal controls and sound accounting practices require procedures to ensure that all reimbursement claim requests are supported by adequate documentation, which is properly reviewed prior to payment. Those same procedures should ensure also that mileage sheets filled out by employees or other governmental personnel contain all information required by the County's travel expense reimbursement policy.

Without such procedures, there is an increased risk for the loss or misuse of public funds.

We recommend the Board implement procedures to ensure: 1) all reimbursement claim requests are supported by adequate documentation, which is properly reviewed prior to payment; and 2) mileage sheets filled out by employees or other governmental personnel contain all information required by the County's travel expense reimbursement policy.

* * * * *

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 the knowledge gained during our work to make comments and suggestions that we hope will be useful to the County.

Draft copies of this letter were furnished to the County to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The County declined to respond.

This communication is intended solely for the information and use of the County and its 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,



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SHERIDAN COUNTY
GIVE Director Gross Pay
Pay Periods from June 13, 2021, through July 9, 2022

Exhibit A

Pay Period Beginning	Pay Period Ending	Pay Rate	Regular Hours	Holiday Hours	Vacation Hours	Sick Hours	Total Hours	Gross Pay
6/13/2021	7/10/2021	\$15.00	108.0	12.0	-	-	120.0	\$ 1,800.00
7/11/2021	8/14/2021	\$15.00	150.0	-	-	-	150.0	\$ 2,250.00
8/15/2021	9/11/2021	\$15.00	114.0	6.0	-	-	120.0	\$ 1,800.00
9/12/2021	10/9/2021	Note \$16.00	114.0	-	-	6.0	120.0	\$ 1,920.00
10/10/2021	11/13/2021	\$15.67	158.0	12.0	-	-	170.0	\$ 2,663.90
11/14/2021	12/11/2021	\$15.67	128.0	12.0	-	-	140.0	\$ 2,193.80
12/12/2021	1/15/2022	\$15.67	157.0	12.0	-	-	169.0	\$ 2,648.23
1/16/2022	2/12/2022	\$15.67	104.0	6.0	30.0	-	140.0	\$ 2,193.80
2/13/2022	3/12/2022	\$15.67	134.0	6.0	-	-	140.0	\$ 2,193.80
3/13/2022	4/9/2022	\$15.67	140.0	-	-	-	140.0	\$ 2,193.80
4/10/2022	5/14/2022	\$15.67	169.0	6.0	-	-	175.0	\$ 2,742.25
5/15/2022	6/11/2022	\$15.67	134.0	6.0	-	-	140.0	\$ 2,193.80
6/12/2022	7/9/2022	\$15.67	128.0	12.0	-	-	140.0	\$ 2,193.80
Totals			1,738.0	90.0	30.0	6.0	1,864.0	\$ 28,987.18

Note: The payroll requisition form for this pay period originally listed a pay rate of \$15.00 per hour, which was later crossed out and had \$16.00 handwritten in its place; the \$16.00 was also later crossed out and replaced with \$15.67. However, it appears that the actual pay rate the County paid the Director for this pay period was \$16.00 per hour – resulting in a gross pay of \$1,920.

SHERIDAN COUNTY
Personal Purchases Potentially Made During Work Hours
June 25, 2021, through June 2, 2022

Exhibit B

Date	Weekday	Time	Vendor	Location	Amount	APA Notes
6/25/2021	Friday	3:32 PM	Sam's Club	Council Bluffs	\$165.40	Council Bluffs is 417 miles from Rushville. Round trip would take about 13.5 hours (834 miles).
6/30/2021	Wednesday	2:01 PM	Walmart	Chadron	\$319.44	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
7/13/2021	Tuesday	10:01 AM	Walmart	Scottsbluff	\$73.47	Scottsbluff is 112 miles from Rushville. Round trip would take about 3.5 hours (224 miles).
7/19/2021	Monday	11:44 AM	Harvest Coffee House & Gifts	Gordon	\$149.60	Gordon is 15 miles from Rushville. Round trip would take about 0.5 hours (30 miles).
7/26/2021	Monday	7:32 AM	Gordon True Value	Gordon	\$37.43	Gordon is 15 miles from Rushville. Round trip would take about 0.5 hours (30 miles).
		8:14 AM	Gordon True Value	Gordon	\$20.63	
8/19/2021	Thursday	10:16 AM	Walmart	Chadron	\$295.57	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
9/9/2021	Thursday	9:44 AM	Walmart	Chadron	\$182.66	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
9/28/2021	Tuesday	10:37 AM	Walmart	Chadron	\$217.22	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
10/18/2021	Monday	1:45 PM	Walmart	Grand Island	\$63.02	Grand Island is 297 miles from Rushville. Round trip would take about 9.5 hours (594 miles).
10/22/2021	Friday	1:35 PM	Target	Kearney	\$9.94	Kearney is 282 miles from Rushville. Round trip would take about 9 hours (564 miles).
		2:37 PM	Walmart	Kearney	\$14.40	
10/28/2021	Thursday	10:52 AM	Walmart	Chadron	\$126.68	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (63.4 miles).
11/12/2021	Friday	2:50 PM	Walmart	Scottsbluff	\$175.14	Scottsbluff is 112 miles from Rushville. Round trip would take about 3.5 hours (224 miles).
11/19/2021	Friday	2:28 PM	Walmart	Chadron	\$148.52	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
11/29/2021	Monday	3:59 PM	Walmart	Chadron	\$179.33	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
12/15/2021	Wednesday	12:39 PM	Walmart	Chadron	\$362.46	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
		1:04 PM	Dollar General	Chadron	\$59.13	
1/3/2022	Monday	5:13 PM	Walmart	Chadron	\$49.63	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
2/17/2022	Thursday	3:03 PM	Walmart	Chadron	\$70.80	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
2/23/2022	Wednesday	11:56 AM	Target	Rapid City	\$22.16	Rapid City is 117 miles from Rushville. Round trip would take about 4 hours (234 miles).
		12:58 PM	Sam's Club	Rapid City	\$415.53	
3/24/2022	Thursday	11:45 AM	Walmart	Chadron	\$201.86	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
5/17/2022	Tuesday	1:59 PM	Walmart	North Platte	\$24.62	North Platte is 192 miles from Rushville. Round trip would take about 6 hours (384 miles).
6/2/2022	Thursday	10:05 AM	Walmart	Chadron	\$206.45	Chadron is 32 miles from Rushville. Round trip would take about 1 hour (64 miles).
Total					\$3,591.09	

Note: The receipt amounts in the "Amount" column are the total receipt amounts and not necessarily the amounts reimbursed to the Director.