



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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September 25, 2024

Kenneth Everingham, Mayor  
City of Stromsburg  
PO Box 407  
Stromsburg, NE 68666

Dear Mr. Everingham:

As you know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding the City of Stromsburg (City) and potential discrepancies relating to fuel, supplies, and equipment purchases made by City employees. 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 City. 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, as the City receives an annual audit.

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

### **Background Information**

The City of Stromsburg (City) is a city of the second class located in Polk County, Nebraska. The City Council (Council) is the governing body that exercises financial accountability and control over activities relevant to the operations of the City. Council members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all City operations, and the primary responsibility for related fiscal matters.

Central Valley Agricultural Cooperative (CVA) is a farmer-owned agricultural cooperative that was established on September 11, 2000, according to the Nebraska Secretary of State's website (<https://sos.nebraska.gov/>). Currently, CVA has locations in Iowa, Kansas, and Nebraska, and allows for entities, including local governments, to apply for fuel credit cards. Fuel card holders have 24/7 access to CVA pumps along with other member benefits. Currently, the City has 10 active fuel cards that are utilized by various municipal employees, but none of these cards were historically assigned to a specific employee. Instead, certain cards were used for specific City vehicles, and any employee using a particular vehicle could use the associated card for fuel purchases. The City is now in the process of implementing a policy where the fuel cards will be assigned to a specific employee, who will be responsible for the charges made on that card.

The following comments and recommendations, which have been discussed with the appropriate members of the City and its management, are intended to improve internal control or result in other operating efficiencies.

**Comments and Recommendations**

**1. Fuel Purchase Issues**

One of the 10 fuel cards mentioned in the “Background Information” section herein is, according to City representatives, typically utilized by the Public Works Director, Lenard Schaefer, as he is the primary user of the City-owned vehicle (vehicle #10, a 2014 Chevrolet Silverado pickup truck) associated with that card. The APA received allegations that Mr. Schaefer had been using the fuel card excessively and potentially fueling vehicle #10 during non-working hours or otherwise for personal purposes. Responding thereto, the APA obtained the monthly gas ticket statements and Mr. Schaefer’s timesheets for the period March 1, 2023, through April 30, 2024. From this documentation, the APA identified the following issues.

***Fuel Purchases During Non-Working Hours***

The APA compared the days and times the Public Works Director made a fuel purchase to the corresponding dates and hours worked recorded on his timesheets. The APA noted the following discrepancies between Mr. Schaefer’s timesheets and fuel purchases made by him during the period March 1, 2023, through April 30, 2024:

Issues	# of Days
Purchased Fuel Prior to Clocking in for the Day	22
Purchased Fuel After Clocking out for the Day	17
Purchased Fuel on a Holiday	1
<b>Total</b>	<b>40</b>

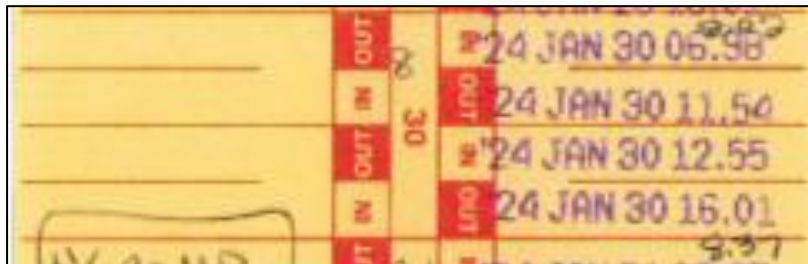
*Note: The APA became aware that the times noted on the gas ticket statements and fuel purchase receipts did not always reflect the correct time of day, with the variance inconsistently changing over time.*

A detailed listing of the comparison between Mr. Schaefer’s timesheets and the corresponding fuel purchases has been included as **Exhibit A** herein. Not all of these fuel purchases were specifically for vehicle #10; however, they were all made by Mr. Schaefer.

Examples of each issue listed in the table above are discussed in further detail below.

***Purchased Fuel Prior to Clocking in for the Day***

While examining Mr. Schaefer’s timesheets for the period January 16, 2024, through January 31, 2024, the APA noted that, on January 30, 2024, at 6:31a.m., Mr. Schaefer purchased fuel for vehicle #10 prior to clocking in at 6:58 a.m. for the day. Excerpts of his timesheet and the corresponding CVA receipt are shown below:



Purchased Fuel After Clocking out for the Day

The APA noted also that on July 27, 2023, Mr. Schaefer clocked out for the day at 3:03 p.m. Nevertheless, he purchased fuel at CVA at 5:11p.m., which is over two hours after he reported having left for the day. Excerpts of his timesheet and the corresponding CVA receipt are shown below:

LENARD SCHAEFER July 16-31, 2023	
Extra or Lost Time	Regular Time 7.92

IN	OUT	8:27	23 JUL 27 07:00	5.06
IN	OUT	3:03	23 JUL 27 15:06	3.20

#10

CVA Stromsburg  
201 Main Street  
Stromsburg NE 68666  
402-764-2571

-Original-  
Date: 07/27/23  
Time: 5:11 PM  
Receipt No: 22902

Pump : 2  
Product : UNL 87 ETHANO  
L  
Quantity : 15.570 Gal  
SALE : \$50.52  
PPU : \$3.245

Customer: CITY OF STROMSBUR  
G  
Total Sale: \$50.520

Vehicle No: 406300052  
Fleet code: 20140630  
Fleet name: CITY OF STROMSB  
URG

Thank You  
Please Come Again

Purchased Fuel on a Holiday

Because January 15, 2024, was a holiday (Martin Luther King, Jr. Day), Mr. Schaefer had no hours recorded on his timesheet for that day. Nevertheless, he purchased fuel for vehicle #5 (2012 Chevrolet Dually Dump Truck) at 12:48 p.m. on that afternoon. Excerpts of his timesheet and the corresponding CVA receipt are shown below:

LENARD SCHAEFER January 1-15, 2024	
Extra or Lost Time	Regular Time 13.00

IN	OUT	8	15	Holiday
----	-----	---	----	---------

#5  
Lemmt

CVA Stromsburg  
201 Main Street  
Stromsburg NE 68666  
402-764-2571

-Original-  
Date: 01/15/24  
Time: 12:48:22  
Receipt No: 30252

Pump : 2  
Product : UNL 87 ETHANO  
L  
Quantity : 17.747 Gal  
SALE : \$44.63  
PPU : \$2.515

Customer: CITY OF STROMSBUR  
G  
Total Sale: \$44.630

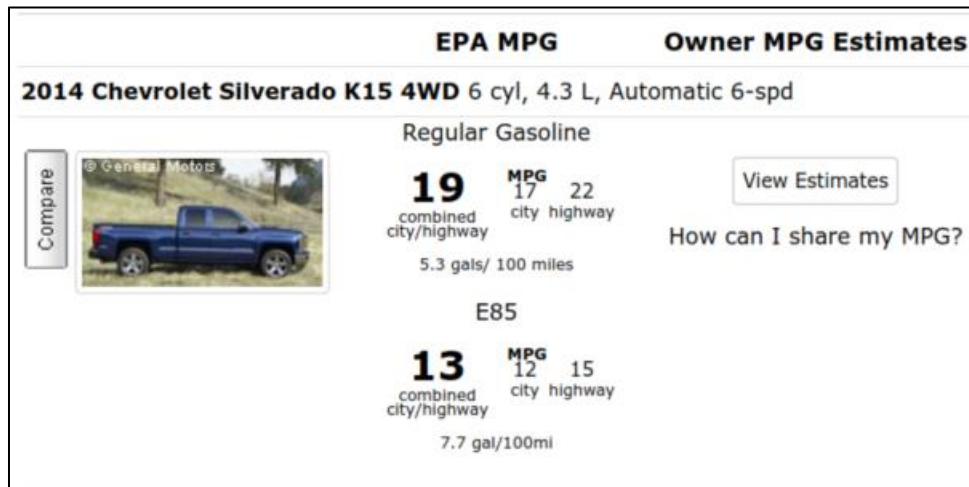
Vehicle No: 406300052

Thank You  
Please Come Again

***Excessive Fuel Purchased***

In addition to the timing of the fuel purchases made by the Public Works Director, the APA examined the amount of fuel purchased for the vehicle for which he was listed as the primary driver. During the examination of the gas ticket statements, the APA noted 59 purchases of 1,024.40 total gallons of fuel for vehicle #10 during the period March 1, 2023, through April 30, 2024. The APA obtained an equipment listing from the City that designated Mr. Schaefer as the primary driver of that vehicle; however, according to the signatures listed on the corresponding gas tickets, other City employees also fueled this vehicle for seven of the purchases.

The APA determined that vehicle #10 has a fuel tank capacity of 26 gallons according to its make, model, and VIN number. According to the U.S. government’s official website source for fuel economy information (<https://www.fueleconomy.gov/>), this vehicle has an estimated combined city/highway fuel economy of 19 miles per gallon (MPG), as shown in the image below:



Therefore, the APA estimates that vehicle #10 would generally be able to travel a total of 494 miles before needing to refuel.

In addition, this vehicle was driven for a total of 8,176 miles between January 20, 2023, and March 19, 2024, according to the odometer readings recorded on the vehicle’s service tickets. The APA used the readings taken from the service tickets because the City did not require employees to complete a mileage log or record vehicle odometer readings when making fuel purchases.

Using the fuel economy and actual fuel purchase information presented above, the APA calculated an estimated total number of gallons necessary to purchase for the number of miles driven per the service ticket odometer readings for vehicle #10.

A summary of the fuel purchases made by the Public Works Director and other employees for vehicle #10 and the APA’s estimated amount of fuel necessary to be purchased based on the number of miles the vehicle was driven are provided in the table below:

Per Gas Ticket Statements			Per Vehicle Service Ticket	APA Estimated Calculation
# of Times Fueled	Gallons Purchased	Total Amount Paid	Total Miles Driven	Total Est. Gallons Refueled
59	1,024.40	\$3,301.55	8,176	430.32

*Note: The 8,176 total miles driven would include miles driven prior to March 1, 2023, as the initial odometer reading of 55,567 was taken on January 20, 2023; however, excluding the miles driven between January 20, 2023, and March 1, 2023, would only increase the variance between the APA’s calculation and the actual amount of fuel purchased.*

A detailed listing of all fuel purchases made to fuel vehicle #10 has been included as **Exhibit B** herein.

The APA’s total estimated 430.32 gallons of fuel was calculated by taking the 8,176 miles driven and dividing that amount by the estimated combined city/highway fuel economy of 19 MPG. Based on the calculations in the table above, it would appear that, during the period March 1, 2023, through April 30, 2024, more fuel was purchased than was necessary based on the total miles the vehicle was driven.

As shown below, in relevant part, Section 5.18 of the City Code outlines the proper use and care of City-owned property:

*Employees shall be responsible for the proper use and care of City-owned property issued to them for the performance of their duties.*

*No City equipment, materials or supplies shall be removed from its location without approval of the supervisor, department head, Mayor or councilmember.*

*Employees issued City vehicles shall use such vehicles for official business only. Personal use of any City-owned vehicle or equipment is prohibited.*

(Emphasis added.) Good internal controls require procedures to ensure that expenditures of City funds are reasonable, necessary, and adequately documented. Those same procedures should ensure also that City-owned vehicles are used only for municipal purposes.

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

We recommend the implementation of procedures to ensure the following: 1) expenditures of City funds are reasonable, necessary, and adequately documented; and 2) City-owned vehicles are used only for municipal purposes. Such procedures could include requiring the odometer readings of the vehicle being fueled to be recorded when purchasing fuel, and maintaining a mileage or usage log that records the individual using the City-owned vehicle, the beginning and ending odometer readings, and the purpose of the vehicle’s use, including locations for travel outside the City.

## 2. Accounting Procedures

While examining the municipal bank account and credit card statements for the period April 1, 2023, through April 30, 2024, the APA identified following issues related to the City’s financial operations.

### ***Payment of Sales Tax***

The APA noted six credit card and check payments wherein the City improperly paid Nebraska sales taxes, totaling \$142.16, as shown in the table below:

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Sales Tax</b>
6/22/2023	Credit Card	Leadbelly	\$18.36	\$1.31
9/5/2023	Credit Card	Fairfield Inn & Suites	\$474.08	\$67.08
10/12/2023	Credit Card	Holiday Inn	\$403.10	\$43.20
10/17/2023	57346	Ericson Cash Hardware	\$529.07	\$19.20
10/27/2023	Credit Card	Reams Sprinkler Supply	\$131.75	\$8.91
4/5/2024	Credit Card	Verizon	\$39.53	\$2.46
<b>Totals</b>			<b>\$1,595.89</b>	<b>\$142.16</b>

Per Neb. Rev. Stat. § 77-2704.15(1)(a) (Supp. 2023), purchases made by the State or its political subdivisions are exempt from sales tax, as follows:

*Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county, township, city, village . . .*

Good internal control requires procedures to ensure that sales taxes are not paid on municipal purchases.

**Inadequate Supporting Documentation**

While examining the City’s credit card statements, the APA noted two payments to “WALMART.COM,” totaling \$286.68, that lacked adequate supporting documentation. These two payments are listed in the table below:

Transaction Date	Description	Payee	Amount
3/8/2023	WALMART.COM 8009666546 800-966-6546 AR	Walmart	\$263.18
3/17/2023	WALMART.COM 800-966-6546 AR	Walmart	\$23.50
<b>Total</b>			<b>\$286.68</b>

Excerpts of the inadequate documentation provided for the March 8, 2023, and March 17, 2023, credit card purchases are shown below:

*March 8, 2023, Purchase*

Handwritten invoice for a March 8, 2023 purchase. The invoice includes the following details:

- Special Information:** 00001000000
- Payee:** Walmart (handwritten), ~~\$263.18~~
- Items:**
  - Line 1: MyOfficeInnovations Steno Pad /ST57354/TR57354 DZ, Qty 1, Shipped 1
  - Line 2: MyOfficeInnovations Steno Pad /ST57354/TR57354 DZ, Qty 1, Shipped 1
- Handwritten Notes:**
  - "Credit card" circled in blue.
  - "Note Pads for pickups to record fuel purchases"
  - Summary table:

	\$	City
3-75	\$3.62	\$.94
4-76	\$3.62	\$.94
5-77	\$3.62	\$.94
  - Additional handwritten totals: 3-75-2000 \$65.80, 4-76 \$65.80, 5-77 \$65.79, 6-78 \$65.79.
- Stamps:** "POSTED" stamp (vertical), "POSTED" stamp (horizontal).

The APA was unable to verify whether the purchase on March 8, 2023, actually totaled \$263.18 because the documentation provided failed to include a total amount paid or even the unit price per item. Rather, the invoice included a handwritten note that listed four totals, “\$65.80, \$65.80, \$65.79, \$65.79,” that equaled the amount paid.

*March 17, 2023, Purchase*

Order date: Fri, Mar 17, 2023

**Thanks for your order, Dawn!**

We'll get to work on order #2000109-05471268 right away.

- Your shipment is set to arrive by end of day **Mon, Mar 27**

You're all set for now. We'll keep you posted, and you can always track your order's progress in order details.

[View order](#)

P.S. For more information and FAQ, visit our Help Center.

Handwritten notes: \$23.50, Small legal pads - received, Shipping: 10 Steno pads

Although the documentation for the credit card purchase made on March 17, 2023, included handwritten notes indicating the items purchased, such as “small legal pads – received” and “10 steno pads,” the original documentation lacked an itemized listing of the transaction; therefore, the APA was unable to verify those details.

Neb. Rev. Stat. § 13-610(4) (Reissue 2022) requires all purchases with a political subdivision’s purchasing card to be supported by an itemized receipt, as follows:

*An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

(Emphasis added.) Good internal control requires procedures to ensure that proper documentation is maintained for all disbursement transactions, including itemized receipts for all purchases made with municipal funds.

### ***Lack of Credit Card Policy***

The City lacked a written purchasing card policy that not only specified allowable purchases and authorized users but also outlined procedures for safeguarding City assets when using a municipal credit card.

Neb. Rev. Stat. § 13-610 (Reissue 2022) provides, in relevant part, the following requirements for a political subdivision’s purchasing card program:

*(1) A political subdivision, through its governing body, may create its own purchasing card program. The governing body shall determine the type of purchasing card or cards utilized in the purchasing card program and shall approve or disapprove those persons who will be assigned a purchasing card. Under the direction of its governing body, any political subdivision may contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the political subdivision. Expenses associated with the political subdivision’s purchasing card program shall be considered, for purposes of this section, as an administrative or operational expense.*

\* \* \* \*

*(4) An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

\* \* \* \*

*(6) No officer or employee of a political subdivision shall use a political subdivision purchasing card for any unauthorized use as determined by the governing body.*

(Emphasis added.) Ensuring that City purchasing cards are used only for authorized purposes, or the privilege of their use is properly suspended, as required by law, is difficult, if not impossible, without formal municipal guidelines or, as referenced in statute, “rules and regulations adopted and promulgated by the political subdivision” to establish the parameters for such legitimate use.

Good internal control requires written guidelines for the proper use of the City’s purchasing cards, including formal designation of both the authorized users and the allowable uses thereof.

Without such procedures, there is an increased risk for not only loss or misuse of City funds but also noncompliance with State statute.

We recommend the City implement procedures to ensure the following: 1) the City does not pay Nebraska sales tax; 2) proper documentation is maintained for all transactions, including itemized receipts for purchases made with the City’s purchasing cards; and 3) a formal purchasing card policy is implemented to outline procedures for the proper use of the City’s cards, including designation of allowable purchases and authorized users.

*Overall City Response:*

*The Mayor, Council and officials take seriously the need to have appropriate policies and procedures in place to insure that purchases are made for City purposes, and not for any personal use.*

*The City is implementing the recommendations for purchasing authority and accountability and [the City Attorney has] drafted policies for the purchase of fuel, and for equipment and supplies as authorized by the Mayor and staff to be reviewed and adopted by the Council.*

\* \* \* \* \*

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 recommendations that we hope will be useful to the City.

Draft copies of this letter were furnished to the City to provide its 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 City and its management. It is not intended to be, and should not be, used by anyone other than these 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  
Destini Morales – Auditor

Sincerely,



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Deputy Auditor  
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Lincoln, NE 68509  
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CITY OF STROMSBURG  
**Public Works Director Fuel Purchases and Timesheet Comparison**  
 March 1, 2023, through April 30, 2024

**Exhibit A**

Per Lenard Schaefer's Timesheet					Per Gas Receipts			Per Gas Ticket Statements			
Date	Leave	Leave Hours	Start Time	End Time	Receipt #	Time	Vehicle #	Date	Description	Quantity	Amount
3/15/2023			7:01 AM	4:01 PM	16750	4:09 PM	6	3/15/2023	GAS UNLEADED 87 ETH- RETAIL	20.5960	\$70.13
4/27/2023			6:59 AM	4:00 PM	N/A	4:16 PM	15	4/27/2023	GAS UNLEADED 87 NO ETH- RETAIL	14.9120	\$48.09
6/1/2023	Comp	0.50	6:58 AM	4:33 PM	20343	4:45 PM	Gas Cans	6/1/2023	GAS UNLEADED 87 ETH- RETAIL	5.5120	\$17.06
6/2/2023	Comp	(0.75)	7:00 AM	2:16 PM	20383	2:21 PM	Gas Cans	6/2/2023	GAS UNLEADED 87 ETH- RETAIL	5.6740	\$17.56
6/5/2023			7:01 AM	4:11 PM	20488	6:19 AM	10	6/5/2023	GAS UNLEADED 87 ETH- RETAIL	22.6110	\$69.98
6/8/2023	Comp	1.00	7:00 AM	4:00 PM	20629	6:39 AM	32	6/8/2023	GAS UNLEADED 87 ETH- RETAIL	8.4090	\$25.27
6/19/2023			7:01 AM	4:01 PM	21139	6:16 AM	10	6/19/2023	GAS UNLEADED 87 NO ETH- RETAIL	20.3640	\$71.17
7/5/2023	Comp	0.25	6:58 AM	4:00 PM	21881	4:12 PM	Gas Cans	7/5/2023	GAS UNLEADED 87 ETH- RETAIL	8.7650	\$26.34
7/6/2023	Comp	(1.25)	7:01 AM	4:00 PM	21925	4:06 PM	10	7/6/2023	GAS UNLEADED 87 NO ETH- RETAIL	17.2110	\$60.84
7/11/2023			6:59 AM	4:00 PM	22135	4:09 PM	3	7/11/2023	GAS UNLEADED 87 NO ETH- RETAIL	16.2530	\$57.45
7/14/2023	Comp	(1.00)	6:59 AM	1:19 PM	22243	6:38 AM	5	7/14/2023	GAS UNLEADED 87 NO ETH- RETAIL	20.1190	\$71.12
7/27/2023			7:00 AM	3:03 PM	22902	5:11 PM	10	7/27/2023	GAS UNLEADED 87 ETH- RETAIL	15.5700	\$50.52
8/8/2023			6:58 AM	4:01 PM	23467	4:26 PM	5	8/8/2023	GAS UNLEADED 87 ETH- RETAIL	17.9280	\$62.12
8/10/2023	Comp	1.00	7:00 AM	4:01 PM	23527	6:28 AM	10	8/10/2023	GAS UNLEADED 87 NO ETH- RETAIL	17.4340	\$68.43
8/22/2023	Comp	1.00	7:00 AM	4:00 PM	24094	4:24 PM	10	8/22/2023	GAS UNLEADED 87 NO ETH- RETAIL	14.7780	\$56.97
8/31/2023	Comp	0.25	7:01 AM	3:48 PM	24543	3:50 PM	32	8/31/2023	GAS UNLEADED 87 NO ETH- RETAIL	10.7530	\$39.19
9/6/2023	Comp	0.50	7:00 AM	4:28 PM	24806	6:07 AM	1	9/6/2023	GAS UNLEADED 87 ETH- RETAIL	18.2710	\$60.20
9/20/2023	Comp	1.00	7:01 AM	4:00 PM	25516	4:00 PM	10	9/20/2023	GAS UNLEADED 87 NO ETH- RETAIL	14.8830	\$59.76
9/22/2023	Comp	(1.25)	7:00 AM	2:24 PM	25596	6:40 AM	15	9/22/2023	GAS UNLEADED 87 NO ETH- RETAIL	10.1970	\$40.94
10/27/2023	Comp	0.25	7:01 AM	4:00 PM	27054	6:39 AM	10	10/27/2023	GAS UNLEADED 87 ETH- RETAIL	15.6070	\$50.49
11/3/2023			7:03 AM	4:02 PM	27327	6:38 AM	10	11/3/2023	GAS UNLEADED 87 ETH- RETAIL	17.0880	\$53.57
11/22/2023	Vacation	(1.00)	6:57 AM	2:31 PM	28135	6:31 AM	15	11/22/2023	GAS UNLEADED 87 NO ETH- RETAIL	9.3560	\$30.27
12/12/2023			6:58 AM	4:00 PM	28968	4:16 PM	10	12/12/2023	GAS UNLEADED 87 ETH- RETAIL	17.0170	\$45.35
12/20/2023			6:58 AM	4:00 PM	29246	6:32 AM	10	12/20/2023	GAS UNLEADED 87 NO ETH- RETAIL	19.3140	\$57.27
12/21/2023			6:58 AM	2:52 PM	29283	6:37 AM	32	12/21/2023	GAS UNLEADED 87 ETH- RETAIL	16.7900	\$43.91
12/28/2023			6:59 AM	4:04 PM	29545	6:22 AM	32	12/28/2023	GAS UNLEADED 87 ETH- RETAIL	14.5120	\$37.22
1/15/2024	Holiday				30252	12:48 PM	5	1/15/2024	GAS UNLEADED 87 ETH - RETAIL	17.7470	\$44.63
1/18/2024			6:58 AM	3:05 PM	30375	6:14 AM	10	1/18/2024	GAS UNLEADED 87 ETH- RETAIL	11.7340	\$29.51
1/18/2024			6:58 AM	3:05 PM	30376	6:32 AM	5	1/18/2024	GAS UNLEADED 87 NO ETH- RETAIL	10.8660	\$31.24
1/22/2024	Comp	1.75	7:00 AM	4:06 PM	30556	6:14 AM	10	1/22/2024	GAS UNLEADED 87 NO ETH- RETAIL	19.4830	\$56.01
1/30/2024			6:58 AM	4:00 PM	30907	6:31 AM	10	1/30/2024	GAS UNLEADED 87 NO ETH- RETAIL	19.2600	\$56.72
2/12/2024	Comp	1.75	6:58 AM	4:00 PM	31437	4:02 PM	10	2/12/2024	GAS UNLEADED 87 NO ETH- RETAIL	17.9110	\$54.18
2/15/2024			6:58 AM	4:01 PM	31534	6:39 AM	5	2/15/2024	GAS UNLEADED 87 ETH- RETAIL	14.3080	\$38.13
3/5/2024	Comp	1.75	7:00 AM	4:39 PM	32288	6:44 AM	10	3/5/2024	GAS UNLEADED 87 ETH- RETAIL	8.1970	\$23.52
3/8/2024			7:00 AM	4:01 PM	32446	6:50 AM	5	3/8/2024	GAS UNLEADED 87 ETH- RETAIL	16.7230	\$49.65
3/12/2024	Comp	1.75	7:00 AM	4:00 PM	32598	6:48 AM	10	3/12/2024	GAS UNLEADED 87 ETH- RETAIL	9.4640	\$28.10
3/12/2024	Comp	1.75	7:00 AM	4:00 PM	32635	4:24 PM	10	3/12/2024	GAS UNLEADED 87 ETH- RETAIL	7.4470	\$22.11

Prepared by APA

	- Purchased Fuel on a Holiday
	- Purchased Fuel After Clocking out for the Day
	- Purchased Fuel Prior to Clocking in for the Day

CITY OF STROMSBURG  
**Public Works Director Fuel Purchases and Timesheet Comparison**  
 March 1, 2023, through April 30, 2024

**Exhibit A**

Per Lenard Schaefer's Timesheet					Per Gas Receipts			Per Gas Ticket Statements			
Date	Leave	Leave Hours	Start Time	End Time	Receipt #	Time	Vehicle #	Date	Description	Quantity	Amount
3/22/2024	Comp	(1.50)	6:57 AM	4:00 PM	33070	6:46 AM	3	3/22/2024	GAS UNLEADED 87 NO ETH- RETAIL	17.6330	\$62.58
3/26/2024	Comp	0.75	6:24 AM	4:01 PM	33236	4:07 PM	10	3/26/2024	GAS UNLEADED 87 NO ETH- RETAIL	20.9590	\$74.38
3/26/2024	Comp	0.75	6:24 AM	4:01 PM	33237	4:19 PM	73	3/26/2024	GAS UNLEADED 87 ETH- RETAIL	11.7890	\$37.36
<b>Totals</b>									<b>40</b>	<b>593.4450</b>	<b>\$1,899.34</b>

Prepared by APA

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	- Purchased Fuel on a Holiday
	- Purchased Fuel After Clocking out for the Day
	- Purchased Fuel Prior to Clocking in for the Day

## CITY OF STROMSBURG

Exhibit B

## Vehicle #10 (2014 Chevrolet Silverado Pickup Truck) Fuel Purchases

March 1, 2023, through April 30, 2024

Date	Purchaser	Description	Quantity	Amount
3/21/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	19.6930	\$60.63
3/30/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	8.6820	\$27.77
4/6/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	13.9190	\$45.64
4/12/2023	Employee #1	GAS UNLEADED 87 ETH- RETAIL	20.2960	\$68.58
4/17/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	20.4400	\$67.35
4/24/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	18.6340	\$60.09
4/28/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	18.8140	\$60.68
5/2/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	21.3760	\$67.66
5/17/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.1880	\$51.31
5/26/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	19.5830	\$60.61
6/1/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	20.0900	\$62.18
6/5/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	22.6110	\$69.98
6/13/2023	Employee #2	GAS UNLEADED 87 ETH- RETAIL	15.7100	\$47.21
6/19/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	20.3640	\$71.17
6/23/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	21.1040	\$63.42
6/26/2023	Employee #2	GAS UNLEADED 87 NO ETH- RETAIL	18.5890	\$64.97
7/6/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	17.2110	\$60.84
7/14/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.6770	\$54.18
7/27/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	15.5700	\$50.52
8/1/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	16.1440	\$54.00
8/10/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	17.4340	\$68.43
8/16/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	18.5120	\$64.14
8/22/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	14.7780	\$56.97
8/30/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	21.4630	\$68.57
9/11/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	19.9130	\$82.54
9/18/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	21.8670	\$87.80
9/20/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	14.8830	\$59.76
9/25/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	20.7390	\$80.57
10/9/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	26.5960	\$102.00
10/11/2023	Employee #3	GAS UNLEADED 87 ETH- RETAIL	17.3500	\$59.25
10/18/2023	Employee #4	GAS UNLEADED 87 ETH- RETAIL	20.5200	\$67.00
10/27/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	15.6070	\$50.49
10/30/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	8.7030	\$27.28
10/30/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	19.8250	\$62.15
11/3/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.0880	\$53.57
11/13/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.7490	\$54.40
11/17/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	16.9610	\$50.29
11/22/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	18.0240	\$52.18
11/27/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	20.0190	\$64.76
12/7/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	14.5260	\$45.25
12/12/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.0170	\$45.35
12/15/2023	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	8.4590	\$22.54
12/20/2023	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	19.3140	\$57.27
1/4/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	18.6540	\$53.63
1/8/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.3010	\$43.51
1/11/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	15.4300	\$44.36
1/18/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	11.7340	\$29.51
1/22/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	19.4830	\$56.01
1/30/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	19.2600	\$56.72
2/5/2024	Employee #2	GAS UNLEADED 87 ETH- RETAIL	11.4050	\$29.25
2/12/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	17.9110	\$54.18
2/29/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	17.2640	\$49.53
3/5/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	8.1970	\$23.52
3/6/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	20.5860	\$61.12
3/12/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	9.4640	\$28.10
3/12/2024	Public Works Director	GAS UNLEADED 87 ETH- RETAIL	7.4470	\$22.11
3/26/2024	Public Works Director	GAS UNLEADED 87 NO ETH- RETAIL	20.9590	\$74.38
4/5/2024	Employee #5	UNL 87 ETHAN	19.7380	\$60.18
4/17/2024	Public Works Director	UNL 87 REG	18.5280	\$64.09
<b>Totals</b>		<b>59</b>	<b>1,024.4030</b>	<b>\$3,301.55</b>