

**PUBLIC RELEASE OF
INVESTIGATIVE REPORT
1999 - 2001
CITY OF BROOKLYN PARK
July 17, 2002**

**Investigative Report
City of Brooklyn Park
July 17, 2002**

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INTRODUCTION

The Special Investigations Division of the Office of the State Auditor (hereinafter "OSA") received concerns regarding the City of Brooklyn Park (hereinafter "City").¹ Specifically, concerns were raised regarding the City's expenditure of public funds for holiday parties, employee events, golf tournaments, employee gifts, and meetings at which food and/or beverages were provided.

BACKGROUND

The City is a home rule charter city.² The City Charter designates the City Manager as the City's chief purchasing agent, and authorizes the City Manager to make or let contracts for the purchase of merchandise, materials or equipment in the manner provided by state law for cities of its class, after first obtaining the approval of the City Council.³ The City's Charter also provides:

No disbursement of city funds shall be made unless authorized by the City Manager and Director of Finance. Disbursements must specify the fund from which it is made. No disbursement shall be made until the claim to which it relates has been supported by an itemized bill, payroll, or timesheet approved and signed by the responsible city officer who

¹ According to the City's Comprehensive Annual Financial Report for the year ended December 31, 2000, the City is the fourth largest city in the St. Paul/Minneapolis metropolitan area and the sixth largest city in the State of Minnesota.

² The City selected the Council/Manager form of government in 1966. The City became a charter city in 1969. The City's current Home Rule Charter was adopted on October 9, 1969.

³ City Charter § 7.05. The City Charter also designates the City Manager as the City's chief accounting officer. City Charter § 8.12. The City's most recent City Manager was appointed by the City Council in December 1995 and resigned effective May 31, 2002.

vouches for its correctness and reasonableness. The City may by ordinance make further regulations for the safekeeping and disbursement of the funds of the city.⁴

In addition, the City Charter provides that the City Council has full authority over the financial affairs of the City, and must provide for the safekeeping and disbursement of public monies.⁵

During 1999 through 2001, the OSA's period of review, the City Manager delegated purchasing authority to the director in each of the City's seven departments.⁶ Thus, the City maintained a "decentralized" system of purchasing.⁷

In order to determine whether the City's expenditures satisfied Minnesota law, the OSA requested that the City identify disbursements related to holiday parties, employee events, golf tournaments, employee gifts, and meetings at which food and/or beverages were provided by the City. In April of 2002, the OSA received the final documentation required for its review.

Based upon the OSA's investigation, it appears that the City expended public funds for meals, gifts and events contrary to Minnesota law. The OSA has identified \$199,569.36 in questionable expenditures during the OSA's period of review.

⁴ City Charter § 8.10.

⁵ City Charter § 8.01.

⁶ City's Comprehensive Annual Financial Report for the year ended December 31, 2000 at 22. The seven departments are: Finance and Administrative Services (58 employees), Planning and Development (17 employees), Engineering and Building Inspections (30 employees), Police (130 employees), Fire (11 employees), Operations and Maintenance (75 employees), and Recreation and Parks (47 employees). The number of employees indicated in parentheses is the number of employees listed on a 2002 employee telephone directory provided to the OSA by the City. In addition, 12 employees are listed as part of the City's Administration. The City has also created an Economic Development Authority (hereinafter "EDA"). The City employees working for the EDA are part of the Planning and Development Department.

⁷ See City Purchasing Manual § 30.10 (May 1, 1996). For the majority of purchases, each City department negotiates directly with its vendors and processes the requests for payment. Given the City Charter's language, the OSA questions whether the City Manager and the Director of Finance have the authority under the City Charter to assign or delegate their disbursement authority.

I. MINNESOTA PUBLIC PURPOSE DOCTRINE

The public purpose doctrine is based on the Minnesota State Constitution, Art. X § 1. Pursuant to the doctrine, public entities may only spend public funds “[i]f the purpose is a public one for which tax money may be used, and there is authority to make the expenditure, and the use is genuine”⁸ Thus, for an expenditure of a public entity to be proper, the public entity must first have the authority to make the expenditure.⁹ As explained in a Minnesota Attorney General Opinion, public funds cannot be expended, regardless of how desirable or commendable the purpose may be, unless there is statutory or charter authority to do so.¹⁰

Second, the expenditure must be made for a public purpose.¹¹ The courts have generally construed “public purpose” to mean “such an activity as will serve as a benefit to the community as a body and which, at the same time, is directly related to the functions of government.”¹² The benefit that the public receives from the expenditure of public funds cannot be merely incidental.¹³ According to the Minnesota Attorney General, any benefit which results from an employee social function is too remote and speculative in nature to justify the expenditure as being for a public purpose.¹⁴ Furthermore, the public purpose requirement applies to funds of governmental entities derived not only from taxation, but from other sources as well.¹⁵

Minnesota law also states that “[a]ll officers and agencies of . . . cities . . . shall make and preserve all records necessary to a full and accurate knowledge of their official activities.”¹⁶ The chief

⁸ *Tousley v. Leach*, 180 Minn. 293, 296, 230 N.W. 788, 789 (1930).

⁹ *Id.*

¹⁰ Op. Att’y Gen. 59a-22 (December 4, 1934).

¹¹ *Visina v. Freeman*, 252 Minn. 177, 184, 89 N.W.2d 635, 643 (1958).

¹² *Id.*

¹³ *See Burns v. Essling*, 156 Minn. 171, 174, 194 N.W. 404 (1923).

¹⁴ Op. Att’y Gen. 59a-22 (November 23, 1966).

¹⁵ Op. Att’y Gen. 107-a-3 (January 22, 1980) (expenditures from a hospital which had been self-sufficient for several years were still required to satisfy a public purpose because the hospital had been established with public funds).

¹⁶ Minn. Stat. § 15.17, subd. 1 (2000).

administrative officer is responsible for the preservation of the records, which include written or printed books, papers, letters, contracts, documents, computer-based data, and other records made or received pursuant to law or in connection with the transaction of public business.¹⁷ Therefore, a city must maintain documentation to establish that all city expenditures served a public purpose.

II. CITY EXPENDITURE PROCEDURES

Many of the City expenditures reviewed by the OSA were incurred by employees through the City's purchasing card and petty cash systems. The OSA determined that the City's procedures for handling City purchasing card and petty cash expenditures during the OSA's period of review did not provide the City with an adequate basis to ensure proper use of public funds.

A. City Purchasing Cards

Prior to May 2001, cities did not have specific statutory authority to use credit cards. The 2001 Minnesota Legislature enacted Minn. Stat. § 471.382 which authorizes the use of credit cards by cities, but restricts their use to purchases made for the city. The statute does not provide for a city credit card to be used to purchase personal items. Furthermore, if a city officer or employee makes or directs a purchase for the city that is not authorized by the city council, the officer or employee becomes personally liable for the amount of the purchase.¹⁸ The statute also requires that credit card use be consistent with other state law and city policy.

The use of "purchasing cards" was approved by the City Council on September 14, 1998.¹⁹ The City's purchasing cards, also known as procurement cards, are a credit card based system used by the City to purchase items and services. The City represented that such a system would reduce paperwork and simplify the purchasing process.²⁰ The purchasing card concept, similar to a credit card, delegates the authority, responsibility and capability to make purchases directly to the cardholder.²¹

¹⁷ Minn. Stat. § 15.17, subd. 2 (2000). The City's chief administrative officer is the City Manager. City Charter § 7.01.

¹⁸ Minn. Stat. § 471.382 (2002).

¹⁹ See City Resolution #1998-248. The Resolution authorized the City to enter a purchasing card arrangement with Norwest Bank and its successors or assigns.

²⁰ See City's Purchasing Card Program administrative report (August 2001) and City's Purchasing Card System User Manual (December 1998) at 1.

²¹ See City's Purchasing Card System User Manual (December 1998) at 1.

As of March 2001, 146 City employees were authorized to use City purchasing cards.²² According to the City's Purchasing Card System User Manual, cardholders receive a copy of their statement of account each week. The cardholders are to review the weekly statement of account for accuracy (including the accuracy of City accounting codes), obtain departmental signature(s), attach the original receipts, and return the statement to Accounts Payable within five working days of receiving the statement.

The OSA reviewed all purchasing card transactions completed by the City from 1999 through 2001. The OSA observed several procedures that do not provide the City with adequate assurance that purchasing card expenditures comply with Minnesota law. For example, during the OSA's period of review, the OSA observed:

- The employee who made the purchase with a City purchasing card was, at times, the same employee who approved the expenditure;
- The City did not consistently obtain an itemized receipt from employees who used a City purchasing card;
- The City did not consistently obtain a list of attendees at, or a stated purpose for, meals purchased with a City purchasing card; and
- The claims lists presented to the City Council during 1999 and 2000 described the purchasing card transactions as simply "transactions thru [date]," thereby precluding meaningful City Council review of purchasing card expenditures.²³

As set forth below, the OSA found numerous instances in which purchasing card expenditures appear to violate Minnesota law.

²² Excluding employees in the City's Police Department, it appears that approximately one-half of all remaining City employees had City purchasing cards as of March 2001. At the June 4, July 2, and August 20, 2001 work sessions, the City Council discussed the use of purchasing cards by City employees. The City expressed concern with the number of cardholders and the dollar limits placed on the purchasing cards. According to a City Department of Administration report, the number of cardholders as of August 2001 was 126 employees. The report also indicated that the City Manager was attempting to reduce the number of cards by an additional 20 cards.

²³ Beginning in February 2001, the claims lists presented to the City Council contain a brief description of individual purchasing card expenditures.

The OSA observed that the City addressed many of these procedures during 2001, after questions about the purchasing card procedures were raised by the City Council.²⁴ As set forth more fully in this Report, the OSA recommends that the City continue to review and modify its purchasing card procedures to safeguard the public monies entrusted to it.

B. Use of Petty Cash for Employee Expense Reimbursements

The City had an employee reimbursement policy in effect during the OSA's period of review.²⁵ The OSA was informed that employees were encouraged to use the City's purchasing cards for work-related expenses. However, if the purchasing cards were not used, the employees were to submit their work-related expenses, up to \$50.00, to one of four petty cash funds maintained by the City at the City Hall in Customer Service, the Community Activity Center, the Police Department and the City's Historical Farm.²⁶ The OSA was also informed that the use of petty cash for reimbursements has fallen significantly since the City began to use purchasing cards.

The City Charter is silent on the establishment of petty cash funds. However, Minnesota law authorizes cities to establish imprest cash funds,²⁷ commonly known as petty cash funds. Imprest cash funds may be used for the payment in cash of any proper claim against the city which is

²⁴ The minutes of City Council work sessions reflect that during 2001 the City discussed whether certain City disbursements had a public purpose. The City Council adopted, on February 11, 2002, after the OSA's investigation had begun, Standing Executive Policy #12 entitled "Public Purpose Expenditures." The OSA also notes that, on March 18, 2002, the City Council considered, but did not adopt, a proposal to add a public purpose expenditure section to the City Charter. The OSA recommends that the City review Standing Executive Policy # 12 in light of this Report.

²⁵ See City's Purchasing Manual §§ 1.20, 35.0 (travel) and 40.0 (petty cash) (May 1, 1996); City's Purchasing Manual §§ 1.20, 35.0 (travel) and 40.0 (petty cash) (April 2001).

²⁶ Under the 2001 policy, reimbursements from petty cash for safety shoes may exceed \$50.00.

²⁷ See Minn. Stat. § 412.271, subd. 5 (2000). If a city charter is silent on a matter that is addressed in Chapter 412, and general law doesn't prohibit a charter from addressing the matter or provide that the charter prevails, then a charter city may apply the general law on the matter. Minn. Stat. § 410.33 (2000).

impractical to pay in any other manner.²⁸ The law specifically prohibits the use of such funds for “personal expenses” of a city officer or employee.²⁹

During 1999 and 2000, City employees completed a “Petty Cash Voucher” form to receive reimbursement in cash. The form sought the following information: description, account number and amount.³⁰ During 2001, the City appears to have implemented a new “Petty Cash Voucher” form that requested additional information from the employee about the expense.³¹ Both of the “Petty Cash Voucher” forms used by the City during the OSA’s period of review had signature lines for the employee and the department head. Receipts were often attached to the “Petty Cash Voucher” forms. The reimbursements from several of these forms were tallied on a “Requisition” form which was then submitted to the City’s Finance Department at least once per month to replenish the petty cash fund.³²

Generally, employee expenses that are reimbursed, including meal reimbursements for non-overnight meals, must be included in the employee’s gross income, reported on form W-2, and subject to income tax withholding and FICA/FUTA taxes.³³ The OSA was informed that the City does not distinguish between taxable and nontaxable reimbursements.

²⁸ Minn. Stat. § 412.271, subd. 5 (2000).

²⁹ *Id.*

³⁰ For both local mileage and business meal reimbursements, the City’s 1996 policy required an employee to complete an “Employee Expense Report” form which requested additional information from the employee, and required the employee to declare that the claim was just and correct and that no part of it had been paid. *See* City’s Purchasing Manual §§ 1.20(e), 35.10 (mileage) and 35.20 (business meals) (May 1, 1996). Under the City’s 2001 policy, the employee is required to complete “appropriate forms” for reimbursements. *See* City’s Purchasing Manual § 1.20(e) (April 2001). The OSA observed that the Employee Expense Report form was not consistently used during the OSA’s period of review.

³¹ The form used in 2001 expanded the “description” portion of the form to include: for a meeting or seminar, the attendees, location, purpose and date; and for mileage claims, the date, purpose, and number of miles claimed. The expanded form also requires that original receipts be attached to the form.

³² *See* City’s Purchasing Manual § 40.10 (April 2001); City’s Purchasing Manual § 40.10 (May 1, 1996).

³³ 26 C.F.R. § 1.62-2 (C)(5) (2000).

The OSA reviewed the City's petty cash reimbursements for 1999 through 2001. The OSA observed several procedures that do not provide the City with adequate assurance that petty cash reimbursements comply with Minnesota and federal law. For example, during the OSA's period of review, the OSA observed:

- The City's use of the petty cash funds for reimbursement of personal meal and travel expenses of City employees and officers is inconsistent with Minnesota law;³⁴
- The employee who made the petty cash reimbursement request was, at times, the same employee who approved the expenditure;³⁵
- The Police Department's petty cash voucher forms did not consistently contain a department head's signature;
- The City did not consistently obtain a list of attendees, a stated purpose, and an itemized receipt for meals reimbursed through the City's petty cash;³⁶
- Mileage reimbursements did not consistently indicate the travel location or distance, but simply a reimbursement amount for "mileage";
- Telephone expenses were sometimes reimbursed without an itemization describing the telephone calls made;
- The claims lists presented to the City Council during 1999 and 2000 described each petty cash reimbursement as simply "replenish petty cash," thereby precluding meaningful City Council review of petty cash reimbursements; and
- The City did not maintain a record of reimbursements that should have been included in employees' gross income for tax purposes.

As set forth below, the OSA found numerous instances in which reimbursements from petty cash appear to violate Minnesota law.

³⁴ See Minn. Stat. § 412.271, subd. 5 (2000).

³⁵ For example, when claims are submitted by department heads or supervisors, no second signature appeared to be required.

³⁶ For example, receipts from restaurants were often reimbursed through petty cash with simply "meeting expense" or "business lunch" as the justification for the reimbursement. The OSA's review disclosed that the Community Activity Center and Historical Farm petty cash funds were rarely used for reimbursement of such expenses.

III. GIFTS TO PRIVATE INDIVIDUALS

During its review, the OSA found that the City purchased gifts for private individuals from the catalogue company *Harry and David* in the amount of \$527.15. The gifts included the following:

- On March 31, 1999, a “Deluxe Good for You Tower/Treats” was ordered for Mr. Daniel Rooke, with the message “Thank You for Your Help and Good Work, It’s Much Appreciated Mark Anderson and Staff.” The cost to the City was \$83.85.³⁷ Mr. Rooke is identified in City records as the City’s insurance broker. The gift was ordered using Mr. Mark E. Anderson’s City purchasing card.³⁸ Mr. Anderson is the City’s former Human Resources Director, who also approved the expenditure.³⁹
- On November 17, 1999, three “All-Occasion Bear Creek Banquets” were ordered with a requested arrival date of “Thanksgiving.” The OSA was unable to determine who received the items, or any message which accompanied the items, because those lines on the invoice had been blacked out. \$202.66 of City money was expended on the order. The gifts were purchased using Mr. Mark Anderson’s City purchasing card. Mr. Anderson also approved the expenditure.
- On December 17, 1999, four “Giant Triple Treats” were ordered with a requested arrival date of “Christmas,” in the amount of \$194.75, using Mr. Mark Anderson’s City purchasing card. The “Giant Triple Treats” were sent to Mr. Daniel Rooke, Mr. Rick Morley, Mr. Jim Sarych and Mr. Mark Anderson. The OSA was informed that Mr. Morley and Mr. Sarych are consultants for the City. The “Giant Triple Treat” for Mr. Anderson was sent to Mr. Anderson’s home address. A handwritten notation on the invoice states “Vendor & Staff Recognition.” The expenditure was approved by Mr. Mark Anderson.

³⁷ \$38.90 (46%) of the \$83.85 was for delivery and expedited delivery charges.

³⁸ According to the City’s Purchasing Card System User Manual, the only person entitled to use a purchasing card is the person whose name appears on the face of the card.

³⁹ The OSA has been informed that Mr. Anderson is no longer employed by the City.

- On August 21, 2000, a “Tower of Treats” costing the City \$45.89 was purchased for Mr. Dan Rooke, with the message “Thanks for all your work. Get better soon.” The gift was ordered using Mr. Thomas Suppes’ City purchasing card. Mr. Suppes is the City’s Loss Control Coordinator in the Finance and Administrative Services Department. The gift was signed: “Tom Suppes & the City of Brooklyn Park.” The expenditure was approved by Mr. Mark Anderson.

The OSA questions the authority of the City to be sending gifts to private individuals such as consultants or City employees.⁴⁰ The OSA recommends that the City stop providing gifts to individuals, absent specific statutory authority to do so. In order to secure internal controls, the OSA further recommends that any person making purchases on behalf of the City be prohibited from approving their own expenditures. Finally, the OSA recommends that the City consider seeking reimbursement from Mr. Mark Anderson for the purchase he may have sent to himself at City expense.

IV. GOLF TOURNAMENTS

It was alleged, and the OSA found, that the City expended public funds for City employees to attend golf tournaments.

A. Business Appreciation Events

In August of 1999, 2000 and 2001, the City held a Business Appreciation event at Edinburgh, a City-owned golf course. The City informed the OSA that the events were held to thank City business partners for their partnership.⁴¹ According to the City’s Deputy Director of Community Development, the events provided the City an opportunity to showcase past developments and to promote new developments in the City.

Each year, the City’s Deputy Director of Community Development invited people to play golf at no charge to the participant. For example, the brochure for the 2001 event invited participants as follows:

⁴⁰ Additional *Harry and David* gift purchases for City employees are included in the “Employee Gift” section of this Report. The OSA also found a City expenditure of \$82.65 on December 2, 1999 for “paper, envelopes, etc., for vendor holiday letters of appreciation.”

⁴¹ Generally there is not authority for the City to enter into partnerships with attendees of the Business Appreciation events.

- Please join us in celebrating our many partners working with us to make Brooklyn Park a place where businesses want to be.
- So grab your golf bag, your hat, leave your worries at the office and come on out to an exciting day of golf in sunny, warm and wonderful Brooklyn Park. We will supply the fantastic golf course, the camaraderie and the great food. You supply your dazzling golfing expertise and your exuberant personality.
- If you are unable to attend, please designate another representative from your company.

City employees were assigned to play golf in each golf foursome, and the Mayor was available during the day. Other City employees staffed the events.⁴²

The OSA was provided lists of Business Appreciation event participants for 1999, 2000 and 2001. According to the lists, it appears that the following people participated in the events:

| | <u>1999</u> | | <u>2000</u> | | <u>2001</u> | |
|---------------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| | <u>Golf Event</u> | <u>Dinner Only</u> | <u>Golf Event</u> | <u>Dinner Only</u> | <u>Golf Event</u> | <u>Dinner Only</u> |
| Brooklyn Park Employees and Officials | 16 | 5 | 18 | 8 | 17 | 10 |
| Representatives from Other Cities | 3 | | 5 | | 1 | |
| Local Colleges/Schools | 1 | | 4 | 1 | 4 | 1 |
| CLIC ⁴³ | 1 | | 1 | | 1 | |
| Met Council | 1 | | 1 | | 1 | |
| Hennepin County | 1 | | | | 1 | |
| MN Legislature | 1 | | | | | |
| Others | 70 | 4 | 72 | 5 | 82 | 5 |
| TOTALS | 94 | 9 | 101 | 14 | 107 | 16 |

⁴² Employees attending the events were not required to use vacation-time and were provided a meal purchased by the City.

⁴³ CLIC is the City's Citizen Long Range Improvement Committee comprised of 15 citizens.

Included among those who attended all or part of the events at the City of Brooklyn Park's expense were individuals from law firms and financial institutions. According to the City, the City's attorneys, consultants, brokers and lending partners were invited as a "second level of marketing" to promote their relationships with the City to the businesses attending the events.⁴⁴

Box lunches, participation gifts, dinner and a cash bar were provided to the participants by the City during the events.⁴⁵ Prizes were awarded from drawings and for various golf skills.⁴⁶ While most of the expenditures for the events were charged to the EDA, the OSA found some expenditures that were charged to the City. The OSA noted the following public expenditures for the Business Appreciation events held during the OSA's period of review:⁴⁷

**BUSINESS APPRECIATION EVENT EXPENDITURES
 1999 - 2001**

| <u>Date</u> | <u>Vendor</u> | <u>Amount</u> | <u>Total</u> |
|-------------|--|------------------|--------------------|
| 1999 | | | |
| 03-26-99 | Paperdirect Inc. | \$198.60 | |
| 08-13-99 | Benchwarmer Bob's Gift Certificate | 15.00 | |
| 08-13-99 | Chili's Gift Certificate | 20.00 | |
| 08-13-99 | Baker's Square Gift Certificate | 15.00 | |
| 08-13-99 | Applebee's Gift Certificate | 20.00 | |
| 08-13-99 | Leeann Chin Gift Certificate | 15.00 | |
| 08-16-99 | Perkins Gift Certificate | 15.00 | |
| 08-19-99* | Edinburgh Certificates | 32.00 | |
| 09-07-99 | Sampson Miller Advertising (golf caddy pack) | 1,039.78 | |
| 09-07-99 | Caribou Coffee Gift Certificate | 15.00 | |
| 09-13-99 | Lancer at Edinburgh | <u>14,727.39</u> | |
| | | | \$16,112.77 |

⁴⁴ Examples of other participants included representatives from organizations considering construction of a facility in the City, representatives from companies working on projects in the City, and representatives from companies that had recently completed projects in the City.

⁴⁵ Participation gifts appear to have been golf caddy packs in 1999, golf shoe bags in 2000, and travel secretaries in 2001.

⁴⁶ The City informed the OSA that City employees were not eligible to win the prizes.

⁴⁷ The OSA noted receipts for additional expenditures of City funds for Business Appreciation Day events. However, the OSA could not determine whether the additional expenditures were "gifts" or used for valid City purposes.

BUSINESS APPRECIATION EVENT EXPENDITURES (continued)

| <u>Date</u> | <u>Vendor</u> | <u>Amount</u> | <u>Total</u> |
|-------------|---|--------------------|--------------------|
| 2000 | | | |
| 06-07-00 | Paperdirect Inc. | \$106.91 | |
| 06-21-00 | Paperdirect Inc. | 97.90 | |
| 06-21-00 | Paperdirect Inc. | 58.93 | |
| 08-02-00 | Sampson Miller Advertising (golf shoe bags) | 1,172.79 | |
| 08-02-00 | Lancer at Edinburgh | 9,600.00 | |
| 08-07-00 | Mail Boxes Etc. | 57.51 | |
| 08-09-00 | Benchwarmer Bob's Gift Certificate | 15.00 | |
| 08-09-00 | Baker's Square Gift Certificate | 15.00 | |
| 08-09-00 | Applebee's Gift Certificate | 15.00 | |
| 08-09-00 | Caribou Coffee Gift Certificate | 15.00 | |
| 08-09-00 | Chili's Gift Certificate | 15.00 | |
| 08-09-00 | Perkins Gift Certificate | 15.00 | |
| 08-09-00 | Leeann Chin Gift Certificate | 15.00 | |
| 08-09-00 | Cub Foods | 12.78 | |
| 08-10-00* | Blondie's Sports Grill & Bar Gift Certificate | 15.00 | |
| 08-10-00* | Edinburgh Certificate | 164.00 | |
| 08-14-00 | Lancer at Edinburgh | <u>7,464.48</u> | |
| | | | \$18,855.30 |
| 2001 | | | |
| 02-07-01 | Lancer at Edinburgh | \$3,750.00 | |
| 04-25-01 | Paperdirect Inc. | 138.90 | |
| 04-26-01 | Paperdirect Inc. | 45.98 | |
| 05-02-01 | Paperdirect Inc. | 241.85 | |
| 07-26-01 | Lancer at Edinburgh | 11,250.00 | |
| 07-31-01 | Golf Galaxy | 41.50 | |
| 08-01-01 | OfficeMax | 21.25 | |
| 08-03-01 | Latitude Map and Travel | 56.45 | |
| 08-03-01 | Sampson Miller Advertising (travel secretary) | 1,016.41 | |
| 08-05-01 | Benchwarmer Bob's Gift Certificate | 15.00 | |
| 08-05-01 | Baker's Square Gift Certificate | 20.00 | |
| 08-05-01 | Perkins Gift Certificate | 15.00 | |
| 08-06-01 | Applebee's Gift Certificate | 15.00 | |
| 08-06-01 | Leeann Chin Gift Certificate | 15.00 | |
| 08-06-01 | Chili's Gift Certificate | 15.00 | |
| 08-06-01 | Caribou Coffee Gift Certificate | 15.00 | |
| 08-07-01 | Menard's | 107.35 | |
| 08-07-01 | Blondie's Sports Grill Gift Certificate | 15.00 | |
| 08-09-01* | Lancer at Edinburgh | 1,007.34 | |
| 08-09-01* | Edinburgh Certificate | <u>165.00</u> | |
| | | | \$17,967.03 |
| | TOTAL: | \$52,935.10 | |

* Date of the event used since actual date of the expenditure was not provided to the OSA.

Under Minnesota law, funds controlled by an EDA are public money.⁴⁸ Public funds cannot be gifted away by public employees or officials.⁴⁹ Nor may public entities give gifts to their employees.⁵⁰ According to the Minnesota Attorney General, implicit in these determinations is “the assumption that a gift of public funds to an individual necessarily serves a private rather than public purpose.”⁵¹ Similarly, the OSA knows of no authority that would permit a city to provide gifts, prizes, green fees and meals to City vendors who have been fully paid for their services through prior contractual arrangements, or to prospective vendors who have not provided any services to the City.

The City contends that its Business Appreciation events are authorized methods for the City to promote economic development within the City. While cities have many tools available to further the laudable goal of economic development, the City’s Business Appreciation events resulted in City taxpayer funding of a day of free golf and meals that benefitted only a select few.

Furthermore, the discretion afforded the City’s Deputy Director of Community Development regarding who to invite to the events creates the impression of favored treatment for those vendors who were invited. The events are not open to every business that may wish to expand in the City. Those not invited to participate in the events may feel they operate at a disadvantage in competing for City contracts and development opportunities, having been excluded from the day of golf shared by the City and its invited vendors.

The City points to Minn. Stat. § 469.101, subd. 16, as authority for the Business Appreciation events. The statute provides:

To further an authorized purpose, an [EDA] may (1) join an official, industrial, commercial, or trade association, or other organization concerned with the purpose, (2) have a reception of officials who may contribute to advancing the city and its economic development, and (3) carry out other public relations activities to promote the city and its economic development. Activities under this subdivision have a public purpose.

The OSA does not believe that this statute authorizes the City or the EDA to expend public funds for box lunches, participation gifts, prizes, golf and dinner during the City’s Business Appreciation Days.

⁴⁸ Minn. Stat. § 469.096, subd. 7 (2000).

⁴⁹ *See, e.g.*, Ops. Att’y Gen. 59-A-3 (May 21, 1948) and 59a-22 (December 4, 1934).

⁵⁰ *See, e.g.*, Ops. Att’y Gen. 107-a-3 (January 22, 1980) and 270-D (August 12, 1977) (prohibiting retroactive pay increases or bonuses to public employees).

⁵¹ Op. Att’y Gen. 107-a-3 (January 22, 1980).

First, the statute authorizes an EDA, not a City, in furtherance of an authorized purpose, to hold receptions and other public relations activities. In addition to \$52,935.10 in EDA expenditures for the events, the OSA found that the City expended City funds rather than EDA funds on the events because the City paid City employees to attend and staff the events. The City also lost revenue when it closed the golf course to the general public during the events.

Second, the size and scope of the City's annual Business Appreciation events exceed the scope of a "reception" or "other public relations activities" that an EDA is authorized to host under Minnesota law.⁵² The statute's limited grant of authority, permitting an EDA to host a "reception" and to carry out other public relations activities, does not permit an EDA to give away, at taxpayer expense, gifts, meals and green fees to thank selected vendors for participating in contracts with the City.⁵³ The expenditures incurred constitute gifts prohibited under the reasoning of the Attorney General's opinions because the events are primarily gratuitous and social in nature and the vendor participants had already been compensated for services at a previously agreed-upon rate.⁵⁴

Finally, the City's attempt to classify its Business Appreciation events as authorized "receptions" or "other public relations activities" provides no limits on how a City might expend taxpayer funds on potential, current and former vendors and developers. The statute authorizes "a reception of officials who may contribute to advancing the city and its economic development." The law does not authorize public expenditures to thank those who are already engaged in development within the City. It does not authorize public expenditures for attorneys, brokers or representatives of other

⁵² Under the rule of *ejusdem generis*, where words of a specific and limited meaning are followed by words of a generic or general meaning, the latter are to be construed as applicable only to things of a like nature to those designated by the former. *See State v. End*, 232 Minn. 266, 45 N.W.2d 378 (1950). The word "other" in such context is to be read as "other such like," and not of a quality superior to, or different from, those specifically enumerated. *Rhone v. Loomis*, 74 Minn. 200, 77 N.W. 31 (1898).

⁵³ *See* Minn. Stat. § 469.101, subd. 16 (2000). Furthermore, the OSA questions how the various gift certificates given away at the events serve as an enticement for future economic development within the City. A \$15.00 or \$20.00 restaurant gift certificate is too nominal in value to serve as an effective inducement for future development within the City. However, the aggregate cost to taxpayers for these gifts is significant.

⁵⁴ *See, e.g.*, Ops. Att'y Gen. 107-a-3 (January 22, 1980) and 270-D (August 12, 1977).

cities who may well be using the EDA-funded events to market their own services rather than advancing the City’s economic development. It does not authorize an afternoon of socializing at a City-owned golf course prior to a “reception.” It does not authorize lunch and dinner for invited guests at taxpayers’ expense.

Cities/EDAs have a wide range of tools available to them to encourage economic development. While the OSA recognizes that public funds may lawfully be expended in pursuit of economic development, the City’s expenditure of \$52,935.10 for a select few to spend a day at the City golf course at public expense exceeds the authority given to cities or EDAs to pursue such goals.

B. Other City Golf Expenditures

The City paid \$6,914.00 in City expenditures for City employees, officials and private individuals to play golf at various locations:

OTHER CITY GOLF EXPENDITURES

| <u>Date of Payment</u> | <u>Paid To</u> | <u>ATTENDEES</u> | | | <u>Amount</u> |
|------------------------|---|--------------------------|-------------------|---------------|---------------|
| | | <u>Elected Officials</u> | <u>City Staff</u> | <u>Others</u> | |
| 01-20-99 | MN Golf Course Superintendent Ass’n ⁵⁵ | | -- ⁵⁶ | | \$ 20.00 |
| 02-08-99 | MN Golf Course Superintendent Ass’n | | 1 | | \$ 75.00 |
| 05-13-99 | North Hennepin Chamber of Commerce ⁵⁷ | | 4 | | \$ 620.00 |

⁵⁵ The City informed the OSA that the Minnesota Golf Course Superintendent Association participation fee expenditures came from the Recreation and Parks Department budget and were most likely approved at the department level. All of the other golf event participation fee expenditures were EDA expenditures.

⁵⁶ City records appear to indicate that the City made partial payments on January 20 and February 8, 1999, for the same City employee to participate in the 1999 Minnesota Golf Course Superintendent Association golf tournament.

⁵⁷ The North Hennepin Chamber of Commerce includes the Cities of Brooklyn Park, Maple Grove and Osseo as members.

OTHER CITY GOLF EXPENDITURES (continued)

| <u>Date of Payment</u> | <u>Paid To</u> | <u>ATTENDEES</u> | | | <u>Amount</u> |
|------------------------|--|--------------------------|-------------------|---------------|-------------------------|
| | | <u>Elected Officials</u> | <u>City Staff</u> | <u>Others</u> | |
| 05-13-99 | Brooklyn Community Chamber of Commerce ⁵⁸ | | 7 | | \$ 945.00 |
| 07-27-99 | North Metro Mayors Association ⁵⁹ | 3 | 5 | | \$ 625.00 |
| 03-30-00 | North Hennepin Chamber of Commerce | | 4 | | \$ 580.00 |
| 05-09-00 | Come Home to the Park ⁶⁰ | | 5 | | \$ 675.00 |
| 05-12-00 | Edinburgh | | 2 | 2 | \$ 199.00 ⁶¹ |
| 07-01-00 | North Metro Mayors Association | 2 | 4 | | \$ 455.00 ⁶² |
| 09-01-00 | North Metro Mayors Association | 1 | | | \$ 85.00 |
| 09-14-00 | MN Golf Course Superintendent Ass'n | | 4 | | \$ 380.00 |
| 09-29-00 | North Metro Mayors Association | 1 | | | \$ 85.00 |
| 03-26-01 | North Hennepin Chamber of Commerce | | 4 | | \$ 660.00 |

⁵⁸ In 1999, the City paid participation fees of \$945.00 for six City department heads, who were also Come Home to the Park (hereinafter “CHTTP”) Board members, and for the Deputy Director of Community Development to attend the Dick Koop Classic (hereinafter “DKC”). The participation fees from 1999 through 2001 for the DKC covered the cost of box lunches, green fees and dinner for participants. CHTTP, a non-profit organization, is discussed further in Section VIII of this Report.

⁵⁹ The North Metro Mayors Association is a “coalition of 19 North Metro cities working jointly to address their region issues.” The City stated that the City Manager determined which City employees would participate in the North Metro Mayors Association golf events.

⁶⁰ The five City staff members who attended the DKC were also CHTTP Board members.

⁶¹ The OSA was informed that the charges were for a round of golf and two carts. One of the private individuals was an accountant, and the second was the Executive Director of the North Hennepin Chamber of Commerce.

⁶² The golf participation fee was \$85.00 per person. It appears that the City paid \$30.00 for the Mayor to attend the dinner only.

OTHER CITY GOLF EXPENDITURES (continued)

| <u>Date of Payment</u> | <u>Paid To</u> | <u>ATTENDEES</u> | | | <u>Amount</u> |
|------------------------|--|--------------------------|-------------------|---------------|-------------------|
| | | <u>Elected Officials</u> | <u>City Staff</u> | <u>Others</u> | |
| 05-21-01 | Come Home to the Park ⁶³ | 1 | 5 | | \$ 840.00 |
| 06-12-01 | Hospitality Political Action Committee ⁶⁴ | | 1 | | \$ 200.00 |
| 08-16-01 | North Metro Mayors Association | | 4 | | \$ 360.00 |
| 08-30-01 | North Metro Mayors Association | 1 | | | <u>\$ 110.00</u> |
| | | | | TOTAL: | \$6,914.00 |

The governing bodies of cities are authorized to appropriate *necessary* funds to provide city membership in county, regional, state, and national associations of a civic, educational, or governmental nature which have as their purpose the betterment and improvement of municipal governmental operations.⁶⁵ Cities “are also authorized to participate through duly designated representatives in the meetings and activities of such associations,” and the governing bodies of cities “are authorized to appropriate *necessary* funds to defray the *actual and necessary* expenses of such representatives in connection therewith.”⁶⁶

⁶³ In 2001, the City paid participation fees of \$700.00 for five City staff members who were also CHTTP Board members to attend the DKC. The City also paid the \$140.00 participation fee for a City Council member to attend the DKC.

⁶⁴ The City confirmed that the EDA paid \$135.00 for green fees and dinner to the Hospitality Political Action Committee for one person in June 2001. To equal the \$200.00 participation fee, the OSA found that the City also donated \$65.00 in gift certificates for the Edinburgh Pro Shop to be used as prizes.

⁶⁵ Minn. Stat. § 471.96, subd. 1 (2000) (emphasis added). The Minnesota Attorney General’s Office has determined that this statute does not give a city the authority to pay dues to a local chamber of commerce. Letter of June 27, 1997 from Assistant Attorney General Kenneth E. Raschke, Jr., to Staples City Attorney regarding Staples Chamber of Commerce membership.

⁶⁶ Minn. Stat. § 471.96, subd. 1 (2000) (emphases added).

In examining this authority, the Minnesota Attorney General noted that Minnesota law has a fundamental prerequisite that the expenses are *necessary* expenses.⁶⁷ When an event is hosted by an organization other than the city, when attendance at the event is necessarily beneficial to the city, and when such benefits cannot be derived other than at the event itself, the Attorney General has determined that “the propriety of such expenditures may become a factual determination vesting within the discretion of the city council in the exercise of its sound and honest judgment.”⁶⁸ However, the Attorney General also noted that entertainment expenditures are not properly payable for public employees.⁶⁹

The OSA is aware of no authority for the City to expend public funds to send City employees or officials to golf outings. Such expenditures primarily appear to be prohibited entertainment expenditures. Furthermore, public entities cannot give gifts to their employees or private individuals.⁷⁰

The OSA recommends that the City discontinue expending public funds for employees, elected officials, and private individuals to play golf.

V. EXPENDITURES FOR MEALS/FOOD

It was alleged that some City expenditures for meals and food did not have a public purpose.

Generally, city employees may be reimbursed only for necessary meal expenses.⁷¹ Whether a meal is necessary depends upon the necessity for holding a particular meeting during meal time rather than at some other time, and upon the benefits derived from providing food during a meeting.⁷² Furthermore, even if a local government unit routinely approves certain expenditures, it does not necessarily satisfy a public purpose if the expenditure is not supported by statutory authority, or if the expenditure is for the benefit of private individuals.⁷³

⁶⁷ Op. Att’y Gen. 63a-2 (May 6, 1965) (emphasis added).

⁶⁸ Op. Att’y Gen. 63a-2 (May 6, 1965).

⁶⁹ *Id.*

⁷⁰ *See, e.g.*, Ops. Att’y Gen. 107-a-3 (January 22, 1980) and 270-D (August 12, 1977) (prohibiting retroactive pay increases or bonuses to public employees).

⁷¹ Op. Att’y Gen. 63a-2 (May 6, 1965).

⁷² *Id.*

⁷³ *See State ex rel. Johnson v. Smith*, 84 Minn. 295, 87 N.W. 775 (Minn. 1901).

The City's purchasing policy during the OSA's period of review addressed City expenditures for business meals:

There are occasions when a City employee may be reimbursed for the cost of a meal or other food items. This commonly occurs when there is a business meeting that goes through lunch, or a council meeting that starts right after the end of normal working hours, or a training session that lasts the entire day. The appropriateness of the expenditure should be determined by the Department Head in relation to their budget and other policies, such as the Gift Acceptance policy which does not allow a City employee to receive a free meal from a vendor or other interested party. . . . An appropriate Employee Expense Report shall be completed and approved for reimbursement.⁷⁴

The City's policy provides minimal internal control procedures to provide the City with reasonable assurances that City expenditures are proper. Further, the City's policy offers minimal guidance to employees and supervisors in determining when, and to what extent, reimbursement for the cost of a meal or other food item is warranted.

The majority of the City's meal and food purchases appear to have been made with the City's purchasing cards or to have been reimbursed to employees through petty cash.⁷⁵ Therefore, the OSA reviewed the documentation provided by City employees to the City for City purchasing card and petty cash expenditures for meals and food from 1999 through 2001. The OSA has concluded that certain explanations provided by City employees for the meal and food expenditures do not satisfy a public purpose or even the minimal standards set forth in the City's business meal reimbursement policy that was in effect at the time of the expenditures. In addition, the OSA's investigation revealed that insufficient documentation was submitted to the City at the time some expenditures were approved or paid, failing to provide a full and adequate description of the expenditures, as required by City Charter and statute.⁷⁶

⁷⁴ See City's Purchasing Manual § 35.20 (May 1, 1996). The City amended this policy in April of 2001. The only change that appeared in the amended policy is in the last sentence, which requires completion of "appropriate forms" instead of an "Employee Expense Report." City's Purchasing Manual § 35.20 (April 2001).

⁷⁵ See Section II of this Report for further discussion of the City's petty cash and purchasing card procedures.

⁷⁶ See City Charter § 8.10; Minn. Stat. § 15.17 (2000) (public officers "shall make and preserve all records necessary to a full and accurate knowledge of their official activities").

A. Alcohol

The purchase of alcohol by employees at City expense does not serve a public purpose. The OSA found City expenditures for alcoholic beverages:

- The City paid for alcoholic beverages on August 19, 1999, according to an itemized receipt that the OSA obtained from MacTavish's Grill and Pub (hereinafter "MacTavish's").⁷⁷ The purchasing card expenditure totaled \$29.53 for four beers, one O'Douls, one Dewers, and one Southern Comfort. The non-itemized receipt submitted to the City does not identify the attendees, and states that the purpose of the expenditure was "Charter & M. Grove re: Master Plan." The time reflected on the non-itemized receipt is 9:51 p.m. The employee who used his purchasing card for this expenditure also approved the expenditure.
- The City paid \$54.61 for wine, beer and an appetizer at MacTavish's, according to a September 14, 1999 itemized receipt obtained by the OSA.⁷⁸ The non-itemized receipt submitted to the City does not identify a purpose for the expenditure nor the attendees. The time reflected on the non-itemized receipt is 10:11 p.m.
- Two glasses of wine were paid for by the City in addition to two employees' dinners on October 21, 1999, at the Timber Lodge Steakhouse in Duluth, Minnesota, during a conference.⁷⁹

⁷⁷ MacTavish's is located in the clubhouse at the City's Edinburgh golf course. The City received a non-itemized receipt as supporting documentation for this City purchasing card expenditure. The OSA obtained the itemized receipt directly from MacTavish's.

⁷⁸ The City received a non-itemized receipt as supporting documentation for this City purchasing card expenditure. The OSA obtained the itemized receipt directly from MacTavish's.

⁷⁹ Each employee provided the City with an itemized receipt reflecting purchase of the wine when reimbursement was authorized from petty cash.

- The City paid \$48.11 for alcoholic beverages and an appetizer at Champps - Maple Grove on November 17, 1999, at a “Maple Grove mtg” attended by four employees.⁸⁰ The time reflected on the non-itemized receipt submitted to the City is 9:41 p.m. The employee who used his purchasing card for this expenditure also approved the expenditure.
- The City paid \$68.00 for a “Deck the Boulevard meeting” at MacTavish’s on November 22, 1999, attended by City employees and others. The itemized receipt submitted to the City by the employee to support the purchase card expenditure shows that the expenditure included payment for eight alcoholic beverages and five appetizers. The time reflected on the itemized receipt is 6:49 p.m.
- During a conference in Duluth, the City paid for dinner, wine and beer for three city employees, the wife of one of the City employees, and a City of Woodbury employee on September 21, 2000, at Pickwick Tavern, totaling \$135.44.⁸¹ The employee who used his purchasing card for this expenditure also approved the expenditure.

For both purchase card expenditures and petty cash reimbursements, the City accepted non-itemized receipts for meal expenditures during the OSA’s period of review.⁸² While non-itemized receipts provide documentation that the expense was incurred, they do not provide sufficient documentation that the expense was legitimate and should be reimbursed. The non-itemized receipts do not reflect what was purchased or the number of items purchased. By obtaining the itemized receipt directly from the vendor, the OSA learned that the City paid for alcohol in three of the examples listed above. Thus, there may be additional City expenditures for alcoholic beverages, but the lack of documentation prevents the OSA and the City from determining the extent of City expenditures for

⁸⁰ The OSA obtained an itemized receipt directly from Champps - Maple Grove.

⁸¹ The OSA obtained the itemized receipt directly from Pickwick Tavern. The City documentation for the purchase card expenditure included only the total amount paid, a listing of the five individuals attending the Pickwick Tavern, and a note that the purpose of the expenditure was dinner while attending a conference in Duluth.

⁸² The OSA found that in 2001, the City began to require employees to provide itemized receipts. For the reasons discussed in this section of this Report, the City is encouraged to enforce that policy.

alcoholic beverages. Similarly, the lack of itemized receipts precludes the City and the OSA from determining for whom meals were purchased.⁸³

B. City-Purchased Employee Meals/Food

During its review, the OSA found \$23,389.71 in questionable City expenditures for meals and food. The majority of those questionable expenditures occurred in 1999 and 2000.

1. Mayor's Prayer Breakfast

The OSA found \$467.00 in City expenditures for employees to attend the Mayor's Prayer Breakfasts. According to the flyers for the 1999 event, this event is hosted by the Mayor and is "designed as a time of prayer for our City, State and Nation, its leaders, and as a time of rededication of individuals to God." In 1999, it appears that the City paid for ten people, including the City Manager, the Police Chief, and the City's Finance Director, to attend the event (\$15.00 per person, for a total of \$150.00). In 2000, it appears that the City paid for two tables (\$150.00 per table of ten, for a total cost of \$300.00) at the event.⁸⁴ In 2001, the City informed the OSA that only \$17.00 was paid by the City for one individual to attend the event. The City informed the OSA that it is the City's understanding that additional City employees attended the 2001 event, but paid their own fees due to the scrutiny that City expenditures were receiving in 2001.

The OSA recommends that the City require City staff who wish to attend the Mayor's Prayer Breakfast to pay their own fees for the event.

⁸³ For example, the employee submitting the Pickwick Tavern purchasing card expenditure to the City informed the City that there were five attendees at the meal, including the wife of a City employee and a City of Woodbury employee. By comparing the itemized receipt which the OSA obtained directly from the Pickwick Tavern with the number of attendees at the meal, the OSA concluded that the City paid for the meals of all five attendees. In addition, the OSA found one instance where it appears an employee was reimbursed twice from petty cash for the same meal expense, once submitting an itemized receipt, and once submitting a non-itemized receipt. The OSA recommends that the City consider seeking reimbursement where appropriate.

⁸⁴ One of the tables (\$150.00) was coded by the City as "4200 - operating supplies" for the Recreation and Parks Department.

2. Staff-on-Staff Meals

According to the Minnesota Attorney General, “[e]ntertainment expenses are not properly payable . . . and to the same degree, officials holding luncheon meetings among themselves are not compensable since neither are necessary expenditures.”⁸⁵ Absent evidence that it is necessary for meetings to be held over meal times rather than at other times, public funds may not be properly expended for employee meals.⁸⁶ Stated another way, public employees who work together generally cannot go to lunch and charge their employer, even if they conduct business while eating.

During its review, the OSA found instances where employees had lunch together at City expense. Many of the meals paid for by the City were for employee staff meetings. Other employee meals at City expense listed as their purpose such common work matters as staff evaluations or the discussion of current projects. Some of the documentation submitted by the employee in support of the expenditure provided no explanation for the purpose of the meeting. Furthermore, no evidence of a necessity for routine work duties to occur over a meal was provided.⁸⁷

From the documentation provided to the OSA, it was often difficult to ascertain who was present at City-funded meals and whether all attendees were City employees. However, Attachment 1 reflects \$6,254.93 in expenditures when the City paid for employees’ meals, it appears no one other than the City employees were present, and the expenditures do not appear to be for meals purchased while an employee was away from the City or participating in a training program.⁸⁸

In addition to the staff-on-staff meals that the OSA has identified in Attachment 1, the OSA found instances in which the City expended public funds for meals purchased for employees in appreciation for work performed. Those additional staff-on-staff meals are discussed in the employee recognition section of this Report.

⁸⁵ Op. Att’y Gen. 63a-2 (May 6, 1965).

⁸⁶ *Id.*

⁸⁷ It appears the City’s business meal policy was violated because documentation that the meal was part of an all-day training session or a business meeting that goes through lunch was not created and submitted to the City contemporaneously with the reimbursement request or purchase card expenditure authorization.

⁸⁸ All locations of the meals are in Brooklyn Park unless otherwise noted. The chart also excludes meals for the Recreation and Park Department for which the OSA could not determine if the meals were part of an activity program.

As reflected in Attachment 1, the number of staff-on-staff meals dropped in 2001 when the City Council began to question whether certain City expenditures had a public purpose.⁸⁹ Indeed, the OSA identified no questionable staff-on-staff meals from July through December 2001.

3. City Staff Meals with City Officials

The Minnesota Attorney General has specifically been asked to determine whether a city may properly pay for the meals of its officials.⁹⁰ The Attorney General considered the lack of statutory authorization, the lack of charter reference, the lack of council approval, and the absence of any evidence of “necessary” expenditures, and determined that a city may not properly pay for the meals of its officials.⁹¹ Furthermore, the City adopted City Resolution No. 2002-18 on January 14, 2002, which states that it has been the policy of the City Council that business expenses incurred by members of the City Council are not reimbursed unless the activity is specifically directed and approved by the City Council as a body.

During its review, and as reflected in Attachment 2, the OSA found that the City paid \$1,016.25 for meals that City staff had with the Mayor, City Council members, and Planning Commission members. Although the City’s documentation does not clearly identify whether the City paid for one meal or two, the dollar amount of some of the expenditures appears to suggest that, on several occasions, the City paid for meals for some of its officials.

Under the reasoning of the Attorney General’s opinions, there does not appear to be any necessity for the City to pay for the meals of City staff members or City officials at such meetings. Absent

⁸⁹ For example, in February 2001, the claims lists presented to the City Council began to provide the City Council with a brief description of individual purchasing card expenditures. The minutes of June, July and August 2001 City Council working sessions reflect that the City discussed whether certain City expenditures had a public purpose. On February 11, 2002, after the OSA’s investigation had begun, the City Council adopted Standing Executive Policy #12 entitled “Public Purpose Expenditures.” As previously noted, the OSA recommends that the City review Standing Executive Policy #12 in light of this Report.

⁹⁰ Op. Att’y Gen. 63a-2 (May 6, 1965).

⁹¹ *Id.* (The Attorney General questioned the rationale which would compel a meeting to be held at noon rather than some other time, and the necessary benefit derived from eating while meeting, or meeting while eating, as distinguished from just meeting.)

evidence of a necessity to meet over a meal, the expenditures for meals for City staff and City officials appear to be improper. Furthermore, the meals for City officials do not appear to have been specifically directed and approved by the City Council as a body, as required by City Resolution No. 2002-18.

4. Meals Prior To City Meetings

The OSA also found that the City paid for certain employees' meals prior to City Council and EDA meetings scheduled in the evening. The limited information contained on the supporting receipts maintained by the City makes it difficult to identify all City expenditures for such meals. However, the OSA did identify at least \$1,474.45 in such expenditures, as reflected in Attachment 3.

According to City Council meeting minutes, City Council meetings generally begin at 7:30 p.m., preceded by an open forum from 7:15 - 7:30 p.m. The OSA was informed that EDA meetings generally begin at 7:00 p.m.

The City's policy permits reimbursement for employee meals when a council meeting "starts right after the end of normal working hours."⁹² Furthermore, according to the City's policy, the appropriateness of such expenditures "should be determined by the Department Head in relation to their budget and other policies."⁹³ Thus, according to City policy, the department heads who eat City-funded meals prior to evening meetings are the same individuals who determine the appropriateness of such expenditures.⁹⁴

The EDA and City Council meetings are not held over meal times. Under the Attorney General's reasoning, it does not appear that public funds should be expended for an employee's meal simply because the employee will attend an evening meeting. In addition, the City's policy which allows the person making the expenditure to determine the appropriateness of the expenditure fails to segregate duties and does not provide the City with adequate internal controls.

⁹² City's Purchasing Manual § 35.20 (May 1, 1996); City's Purchasing Manual § 35.20 (April 2001).

⁹³ *Id.*

⁹⁴ The OSA notes that not all City employees who appear before the City Council have the City pay for their evening meals. For example, the OSA did not find any evidence that the City purchased meals for the City Manager prior to evening City meetings.

5. Staff Meetings/Gatherings

In addition to staff-on-staff meals at local restaurants, the OSA found that, during the OSA's period of review, food appears to have been routinely served at City expense at many employee staff meetings and at other gatherings involving City employees.

a. Quarterly Manager's Meeting

The City Manager held quarterly manager's meetings to which all City employees were invited. The OSA was informed that the meetings, hosted by various City departments, consisted of an approximately 30 minute presentation by the City Manager regarding City issues, followed by a brief program.

During the OSA's period of review, the City appears to have paid \$1,768.59 in connection with the quarterly manager's meeting, as reflected in Attachment 4. The expenditures included food, gift certificates, tuxedo rentals, and door prizes.⁹⁵

The OSA is concerned that the expenses for the same event have different expenditure codes and could not be readily identified by the City.⁹⁶ While most of the quarterly manager's meeting expenditures were coded as "4200 - operating supplies," two door prizes were coded as Police Department "7400 - miscellaneous expenses," and a gift certificate was coded as "8600 - meeting and travel expenses."

The OSA knows of no authority for the City to purchase door prizes or gift certificates for employee staff meetings.⁹⁷ Similarly, expenditures identified in Attachment 4 for food and entertainment items, such as tuxedos, do not appear to have a public purpose.

⁹⁵ In addition to the expenditures reflected in Attachment 4, City expenditures for the quarterly manager's meeting also included fees for guest performers/speakers.

⁹⁶ For example, the City informed the OSA that the Cattle Company expenditure reflected in Attachment 4 was for a City Manager meeting with an individual Council member to discuss City issues and concerns. However, a handwritten notation on the Cattle Company receipt indicates that the expenditure was for a gift certificate for the 3rd quarterly manager's meeting.

⁹⁷ Door prizes at staff meetings would appear to be employee gifts prohibited by the reasoning of the Minnesota Attorney General. *See, e.g.*, Op. Att'y Gen. 107-a-3 (January 22, 1980).

b. Food at Staff Meetings

In addition to the food served at the quarterly manager's meetings, the OSA found that food was frequently served, at City expense, at routine staff meetings. These expenditures appear to serve a private, rather than a public function. Attachment 5 reflects \$2,994.57 in food purchases by the City for gatherings that appear to be employee staff meetings.⁹⁸

The OSA was informed that the City has an open account at Jack's Bakery. The OSA found that some City purchases from Jack's Bakery were made with City purchasing cards, some were reimbursed from petty cash, and some were charged to the City's open account. The OSA found that the City expended at least \$3,785.48 at Jack's Bakery in 1999, and \$4,440.21 in 2000.⁹⁹

c. Other Food and Products - No Purpose Provided

The OSA also observed evidence of expenditures in 1999 and 2000 for beverages, food and paper products (such as napkins and tablecloths) which contained no explanation regarding why the products were being purchased at City expense. Generally, such expenditures stopped after April 2001 when the City began to review employee expenditures more closely. Without a detailed explanation for the expenditure, the City and the OSA were unable to determine whether the expenditures served a public or a private interest. The OSA found that the City purchased, with no explanation at the time of the expenditure, \$2,472.81 in food and other products, as reflected in Attachment 6.¹⁰⁰

The OSA is concerned that, during 1999 and 2000, it appears to have become commonplace for City employees to bill the City for food consumed by employees who were attending meetings during the workday. For example, included in Attachment 6 are City reimbursements from petty cash for the following "meeting" expenses:

- \$10.97 from Starbucks Coffee in Maple Grove at 8:48 a.m. on August 11, 1999, for four drinks; and

⁹⁸ The chart excludes food purchased by the City as part of training programs or for Recreation and Park Department activity programs.

⁹⁹ The OSA was not provided with complete electronic data for 2001 City expenditures.

¹⁰⁰ This chart excludes food purchased for "training" or for Recreation and Park Department activity programs.

- \$7.35 from Caribou Coffee in Brooklyn Park at 10:48 a.m. on August 17, 1999, for three drinks.

The City received insufficient documentation to establish that such expenditures served public rather than private interests.

C. Meals for/with Non-City Employees

In addition to purchasing meals for City employees and officials, it appears that the City used public money to purchase meals for consultants, independent auditors, and other members of the public who were not City employees or officials.

In some instances, the OSA was unable to determine whether the City expended money for its own employees, as well as private individuals, because an itemized receipt did not accompany every expenditure. Attachment 7 reflects meal expenditures totaling \$3,048.05 for which the OSA was able to identify at least one non-City employee at the meal, and it appears that the City may have paid for the meals of non-City employees in addition to meals for City employees.

The OSA is unaware of any authority which would allow public money to be gifted to members of the public, such as City vendors, in the form of City-purchased meals. Furthermore, while it appears that City employees who had meals with non-City personnel in 2001 more often had the City pay only for the employees' meals, the OSA still questions the necessity of such expenditures.

D. Other Questionable Meals

In 1999 and 2000, the receipts provided by City employees as documentation supporting City expenditures for meals did not consistently identify who attended the meal or what purpose the meal served. This was true even though the forms used by the City for purchasing card transactions required documentation regarding attendees and the purpose for all expenditures coded as conferences, meetings, or travel.

The OSA found \$1,779.59 in City expenditures for "business meals" for which the identity of the attendees and the purpose of the meal were not provided to the City. The expenditures are reflected in Attachment 8.

The OSA also found \$2,113.47 in City expenditures for "business meals" for which the names or initials of at least some attendees were listed, but the OSA was unable to determine the identity of all the people present at the meal. The expenditures are reflected in Attachment 9.

When the purpose of the meeting is not provided, the City is unable to determine that the meal served a public purpose. When the attendees are not identified, the City is unable to determine for whom the City purchased meals. The City failed to obtain sufficient detail on these expenditures to audit and allow payment of the claims. As a result, the public and the OSA are unable to ascertain the merit of these expenditures.

E. City Coding of Expenditures

The OSA's review of City expenditures was hindered because of the City's expenditure coding practices. For example, four people ate at Don Pablos during a training session on November 19, 1999. The expenditure was coded "4200 - operating supplies" by the City. Similarly, the OSA noted that some departments within the City routinely coded food expenditures for routine staff meetings as "operating supplies," rather than as "meeting expenses."¹⁰¹ Prior to 2001, for example, most expenditures from Jack's Bakery purchased with City funds by the Police and Fire Departments for routine staff meetings appear to be coded "4200 - operating supplies," however, the expenditures were for food served at staff meetings, according to the written descriptions contained on the receipts reviewed by the OSA.

The OSA recommends that the City seek to have expenditure codes accurately reflect the purpose of the expenditure.¹⁰² Meals and food purchased for meetings should be coded by the City as "meeting expenses," not as "operating supplies." More importantly, the OSA recommends that the various departments within the City code similar expenditures similarly. Only by consistently and accurately coding expenditures can the City gain knowledge regarding how taxpayer funds are being expended.

F. Lack of Limits on Meal Expenditures

The OSA notes that the City has not set a limit on the cost of employee meals. The OSA noted the following:

- The City spent \$53.44 at John Barley Corn in Rochester, Minnesota, for an August 30, 1999 "business dinner for IBM meeting in Rochester" for which the receipt lists only one person, an employee, in attendance;

¹⁰¹ The City's expenditures for food at City staff meetings is discussed in Section V.B. of this Report.

¹⁰² The OSA notes that in 2001, the City began to code its expenditures more accurately.

- The City spent \$35.50 at Kincaid's for two employees' lunch during a training session in Bloomington on February 9, 2000; and
- The City spent \$65.30 at Capt. Daniel Packer Inne in Mystic, Connecticut, on June 13, 2000, for meals for two employees attending a conference.¹⁰³

The OSA also noted that some expenditures for City-purchased meals included tips comprising more than 20% of the cost of the meal.

G. Recommendations

The OSA recommends that the City review its expenditures to insure that all expenditures are "necessary" and serve a public purpose. In addition, the OSA recommends that the City make and preserve all records necessary for a full and accurate understanding of City expenditures.¹⁰⁴

To assist the City in determining whether expenditures serve a public rather than a private interest, the OSA recommends that the City require City employees purchasing meals with City funds to provide the following information in writing:

- An itemized receipt supporting the expenditure;¹⁰⁵
- Who was present at the meal;
- For whom the City purchased a meal; and
- The necessity of the meal, including the necessity of holding a meeting over meal-time if the meal was purchased as part of a meeting.

The OSA also recommends that the City:

- Implement a review process for all expenditures that excludes the purchaser from approving the purchase;

¹⁰³ The City did not receive an itemized receipt for the expenditure.

¹⁰⁴ *See* Minn. Stat. § 15.17, subd. 1 (2000). *See also* City Charter § 8.10.

¹⁰⁵ The City Charter requires that no disbursement of City funds shall be made until the claim to which it relates has been supported by an itemized bill, payroll or timesheet. City Charter § 8.10.

- Require claimants to sign a declaration that the claim is just and correct and that no part of it has been paid;¹⁰⁶
- Stop paying for employee meals simply because the employee will be attending a meeting later in the evening;
- Continue its recent effort to code City expenditures more accurately;
- End its practice of providing food at routine staff meetings;
- Consider imposing dollar limits on the amounts that an employee may spend on a meal that is purchased with City funds;
- Comply with City Resolution No. 2002-18 and Minnesota law as clarified in the Attorney General opinions regarding meals for City staff and officials; and
- Comply with federal tax regulations and include in an employee's gross income, as reported on Form W-2, appropriate reimbursements.¹⁰⁷

VI. EMPLOYEE EVENTS

The Minnesota Attorney General has concluded that a municipality does not have the authority to use public funds to pay the expenses of a Christmas party for city employees where the party is primarily social in nature and for the sole benefit of the city employees.¹⁰⁸ According to the Attorney General, any public benefit which results from the proposed social function is too remote and speculative in nature to justify the expenditure as being for a public purpose.¹⁰⁹ Similarly, the Attorney General has quoted: "Without express authority, a municipal corporation may not appropriate the public revenue for celebrations, entertainments, etc. Such power cannot be implied."¹¹⁰ Thus, unless specific authority provides otherwise, employee social functions should not be paid for with public funds.

¹⁰⁶ See Minn. Stat. § 471.38, subd. 1 (2000) (claim shall not be allowed until the person claiming payment signs a declaration to the effect that such claim is just and correct and that no part of it has been paid).

¹⁰⁷ See 26 C.F.R. § 1.62-2 (C)(5) (2000) and discussion in Section II.B. of this Report.

¹⁰⁸ Op. Att'y Gen. 59a-22 (November 23, 1966).

¹⁰⁹ *Id.*

¹¹⁰ Op. Att'y Gen. 59A-22 (January 8, 1957), quoting 15 McQuillin, *Municipal Corporations*, 3rd ed., Sec. 39.22.

A. Employee Gifts, Employee Celebrations, and Employee Recognition Events

Public funds cannot be gifted away by public employees or officials.¹¹¹ Nor may public entities give gifts to their employees.¹¹² According to the Minnesota Attorney General, implicit in these determinations is “the assumption that a gift of public funds to an individual necessarily serves a private rather than public purpose.”¹¹³

The Attorney General has also opined that public entities cannot pay year-end bonuses to employees for performance of past services.¹¹⁴ According to the Attorney General, such services could not be consideration for a bonus because, when the bonus was approved, the services had already been fully paid at a previously agreed-upon rate.¹¹⁵ Therefore, bonus or incentive programs need to be set up in advance, based upon objective criteria. The Attorney General has also concluded that in-kind benefits need specific statutory authority in order to be provided to public employees.¹¹⁶

The OSA determined that the City expended public funds to reward employees for work that was already part of their job duties, and for which the employees had received compensation from the City.

1. Gifts to City Employees

The OSA identified at least \$4,933.04 in expenditures that could be construed as gifts prohibited under the reasoning of the Attorney General’s opinions. The OSA found that the City purchased “give-aways” for attendance at employee meetings. The City purchased gift certificates for employees.¹¹⁷ The City purchased holiday greeting cards, birthday cards, sympathy cards and flowers. The expenditures are reflected in Attachment 10.

¹¹¹ See, e.g., Ops. Att’y Gen. 59-A-3 (May 21, 1948) and 59a-22 (December 4, 1934).

¹¹² See, e.g., Ops. Att’y Gen. 107-a-3 (January 22, 1980) and 270-D (August 12, 1977) (prohibiting retroactive pay increases or bonuses to public employees).

¹¹³ Op. Att’y Gen. 107-a-3 (January 22, 1980).

¹¹⁴ *Id.*

¹¹⁵ *Id.*

¹¹⁶ See Ops. Att’y Gen. 359b (October 24, 1989) and 161b-12 (January 24, 1989).

¹¹⁷ The gift certificates appear to be in addition to awards and gifts given to employees at the City’s annual employee recognition events, which are discussed in Part 3 of this Section.

The OSA's review also disclosed instances where employees were taken to lunch at the City's expense as a reward for "a job well done." Staff appreciation and recognition meals, totaling \$1,107.23 and reflected in Attachment 11, are gifts for services already fully paid by the City at a previously agreed-upon rate. Furthermore, a comparison of expenditures reflected in Attachments 10 and 11 reveals that some employees who were given gift certificates were also taken to lunch.

2. Miscellaneous Employee Celebrations

The OSA's review disclosed \$2,882.43 in City expenditures for a variety of employee celebrations, including birthday, employee departure and retirement parties, as reflected in Attachment 12.

These expenditures appear to be for events that are primarily social in nature. While employees may wish to recognize special events in the lives of fellow employees, the OSA recommends that such expenditures be made with employee funds, not with City funds.

3. The City's Annual Recognition Event

According to the City's November 8, 2000 policy on "Employee-Related Activities/Events," the annual employee recognition celebration is one of three annual City events held solely for employees and Council members.¹¹⁸ According to the policy, other City employee events are encouraged but "must not use public funds."

According to the City's Employee Recognition Program Policy established on January 25, 1989, the City provides awards to its employees based on longevity of service. Under the policy, employees receive the following awards:

| | |
|----------|---|
| 5 years | Pin with number of years of service |
| 10 years | Gift, not to exceed \$25.00 |
| 15 years | Gift, not to exceed \$35.00 |
| 20 years | Gift, not to exceed \$75.00 |
| 25 years | Gift, not to exceed \$125.00, and recipient may invite spouse or guest to attend the employee recognition luncheon. |

City information provided to the OSA indicated that the annual recognition event was held from 11:30 a.m. to 1:00 p.m. at the City's Community Activity Center on April 7, 1999, March 22, 2000,

¹¹⁸ The other two employee-related events are the annual employee picnic and the annual Spring Clean-Up Day, discussed in Sections VI.B. and VI.D. of this Report.

and March 14, 2001. The City informed the OSA that approximately 240 employees attended each event over their lunch hours. The invitations sent to employees offer all employees complimentary luncheons, entertainment, and door prizes.

The Attorney General has determined that “in kind” benefits for public employees require explicit statutory authority.¹¹⁹ The Attorney General’s Office has also stated that it is unaware of any authority for the expenditure of public funds for annual employee appreciation dinners,¹²⁰ and the OSA knows of no authority for a city to provide a meal at such an event for an employee’s spouse or guest.

The OSA was not provided with complete supporting documentation regarding City expenditures for the annual employee recognition events. However, the City did provide the OSA with a chart summarizing the City’s expenditures for the events. According to the City’s summary, which the OSA was unable to independently verify, the City expended a total of \$23,856.32 for the 1999, 2000, and 2001 recognition events. According to the City’s summary, \$15,373.65 of that amount was expended for awards and gifts:

| | 1999 | 2000 | 2001 | Total |
|---------------------|-------------|---------------------------|-------------|--------------------|
| Awards/gifts | \$3,506.15 | \$4,776.50 ¹²¹ | \$7,091.00 | \$15,373.65 |

¹¹⁹ See Ops. Att’y Gen. 359b (October 24, 1989) and 161b-12 (January 24, 1989).

¹²⁰ Letter of February 6, 1998 from Assistant Attorney General Kenneth E. Raschke, Jr., to Champlin City Attorney regarding employee recognition program. Addressing the question of whether a city, pursuant to its employment policy which was understood to be part of its employment agreement, can hold an annual employee appreciation dinner at public expense for all employees, or award recognition gifts for those employees with five to 25+ years of service, the Attorney General’s Office concluded: “Thus, while an agreed upon monetary bonus might be provided as part of a salary plan to employees who meet performance or longevity standards, we are at a loss to locate authority for expenditures of funds for in kind awards or social occasions of the type described.” The Attorney General’s Office also questioned a city’s authority to expend any public funds for award recognition gifts for employees based on years of service.

¹²¹ The City indicated that \$421.50 was expended in 2000 for “15 year pins.” This amount is included in the 2000 amount for “awards/gifts.”

Although the City’s Employee Recognition Program Policy set dollar limits for longevity awards, it appears from City documentation that the City exceeded the limits set in the Policy. For example, items and gift certificates exceeding \$200.00 were purchased, and, in one instance, a \$300.00 gift certificate appears to have been provided to an employee who should have had an award limit of \$125.00 under the City’s Policy.

In addition to the \$15,373.65 that the City reported to the OSA it spent on “awards/gifts” for the annual employee recognition events, the City reported to the OSA an additional \$8,482.67 in expenditures for the events, as set forth below:

| ANNUAL EMPLOYEE RECOGNITION EVENTS (CITY’S SUMMARY OF EXPENDITURES IN ADDITION TO “AWARDS/GIFTS”)¹²² | | | | |
|--|--------------------|----------------------|--------------------|---------------------|
| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>Total</u> |
| Food | \$1,584.00 | \$1,608.00 | \$1,680.00 | \$4,872.00 |
| Video Production | 300.00 | 330.00 | 330.00 | 960.00 |
| Pop | 187.00 | 92.00 | ----- | 279.00 |
| Entertainment | 600.00 | ----- | ----- | 600.00 |
| Decorations | 200.00 | 184.00 | 120.00 | 504.00 |
| Gift Certificates | 240.00 | 340.00 | 240.00 | 820.00 |
| Mooney Plaque | 60.00 | ----- | ----- | 60.00 |
| Wrap-Up Lunch | 52.67 | 85.00 ¹²³ | ----- | 137.67 |
| Misc. | 50.00 | 60.00 | ----- | 110.00 |
| Target Cards for Staff | ----- | ----- | 140.00 | 140.00 |
| TOTAL: | \$3,273.67 | \$2,699.00 | \$2,510.00 | \$8,482.67 |

These expenditures, totaling \$8,482.67, are questionable. It appears that the \$820.00 in “gift certificates” identified by the City for the events are in addition to the longevity awards authorized

¹²² The City budgeted \$7,950.00 in 1999, \$8,300.00 in 2000, and \$11,700.00 in 2001 for its employee recognition luncheons. In all three years, the expenditures for the events were coded as “operating supplies” (4200).

¹²³ From the receipts provided by the City to the OSA, it appears that the 2000 “wrap-up lunch” was held at TGI Friday’s, and cost \$103.91, not the \$85.00 reported by the City in its summary chart. The OSA also found that the City paid \$104.26 for nine people to have lunch at the Ground Round in Maple Grove on February 14, 2001 for the stated purpose of “Employee Recognition Luncheon meeting/supplies pick up.”

in the City's Employee Recognition Program Policy. The OSA was informed that employees who could not attend the event were provided box lunches. In 2001, fourteen employees who "covered telephones" and did not attend the event were each given \$10.00 gift certificates from Target. As event expenditures, the OSA noted the rental of a Darth Vader costume, the inclusion of "door prizes," and an expenditure for a "Mooner of the Year" award.

The employee recognition events appear primarily social in nature. The door prizes and gift certificates appear to serve private, instead of public purposes. The City's expenditures for a "wrap-up" luncheon following each event do not appear to meet the public purpose requirements for a "business lunch" because there was no necessity for employees to meet over mealtime to complete any "wrap-up" activities from the events.

All expenditures of City funds must have both authority and a public purpose. The OSA recommends that the City review its Employee Recognition Program Policy to comply with Minnesota law, consistent with the guidance provided by the Attorney General.

B. Annual Employee Picnic

The OSA reviewed the expenditures for the City's annual employee picnics from 1999 through 2001. According to City records provided to the OSA, the City expended public funds of approximately the following amounts for the annual employee picnics:

| <u>Date</u> | <u>City Expenditures</u> | <u>Employee Contributions</u> | <u>Difference</u> |
|----------------|--------------------------|-------------------------------|-------------------|
| October 1999 | \$ 353.51 | \$ 353.51 | \$ 0.00 |
| August 2000 | \$2,151.87 | \$ 0.00 | \$2,151.87 |
| June 2001 | <u>\$2,315.64</u> | <u>\$ 0.00</u> | <u>\$2,315.64</u> |
| TOTALS: | \$4,821.02 | \$ 353.51 | \$4,467.51 |

The City provided documentation indicating that employees paid \$2.00 each for the 1999 picnic, and the employees' Sunshine Club reimbursed the City for the remaining expenditures, so there was no cost to the City for this event. The Sunshine Club raises funds voluntarily contributed by employees through payroll deductions. The purpose of the Sunshine Club is "to send a card, flowers, or similar gesture on behalf of all city employees to all employees in the event of: the death of an employee's immediate family member, household member or spouse; an employee's hospitalization or extended

illness; birth/adoption of a child by an employee.”¹²⁴ While the Sunshine Club is a method to allow employees to recognize events in the lives of fellow employees, the City has no authority to serve as the fiscal agent for the Sunshine Club.

The OSA received a copy of the invitation used for the 2000 annual employee picnic. It was held at the City’s Historical Farm from 11:30 a.m. to 1:30 p.m. City records indicate that approximately 207 employees attended the event. In addition to a meal, the City provided for “rodeo inflatable horse racing” to entertain employees during the Western-theme event.

It appears that the City expended at least \$4,467.51 of public funds for annual employee picnics from 1999 through 2001. The general public was not invited to these events. Instead, these expenditures were for the benefit of City employees. Regardless of how desirable or commendable the purpose may be, public funds cannot be expended on an event that is primarily social in nature. The OSA recommends that the City discontinue expending public funds for employee social events.

C. Annual Holiday Party

According to City records provided to the OSA, the City expended public funds of at least the following amounts for annual employee holiday parties:

| <u>Date</u> | <u>City Expenditures</u> | <u>Employee Contributions</u> | <u>Difference</u> |
|-------------------|--------------------------|-------------------------------|-------------------|
| December 17, 1998 | \$ 808.21 | \$ 0.00 | \$ 808.21 |
| January 13, 2000 | \$1,273.14 | \$ 0.00 | \$1,273.14 |
| January 19, 2001 | <u>\$1,711.81</u> | <u>\$1,215.00</u> | <u>\$ 496.81</u> |
| TOTALS: | \$3,793.16 | \$1,215.00 | \$2,578.16 |

The City indicated that it did not charge employees to attend the holiday parties held in December 1998 and January 2000. The OSA was informed that the City charged \$15.00 for attendees at the January 2001 holiday party.¹²⁵ However, City records indicate that employee contributions for the party totaled only \$1,215.00, with City expenditures of \$1,711.81.¹²⁶ As such, it appears that the City expended at least \$2,578.16 of public funds for these three annual employee holiday parties.

¹²⁴ City Employee-Related Activities/Events Sunshine Club Funding Election Form.

¹²⁵ Dinner was catered and cost \$12.75 per person.

¹²⁶ The City provided the OSA with records indicating employee contributions of \$1,275.00, and a record of refunds totaling \$60.00.

The City provided the OSA with a copy of the invitation used by the City for the 2001 event.¹²⁷ The event for City employees and their guests was held on a Friday night in the City's Community Activity Center from 5:30 to 10:00 p.m. It consisted of a social hour, dinner, a 30-minute program, karaoke and dancing. A cash bar was available. Door prizes, such as three \$20.00 cash prizes awarded to employees who played a trivia game, were purchased with City funds.

In addition to annual holiday parties for all City employees, City records indicate that, from 1999 through 2001, certain City departments expended at least an additional \$1,699.87 of public funds for intra-departmental holiday parties, as reflected in Attachment 13. The City did not provide the OSA with any record of employee contributions for these events.

According to the Attorney General, public expenditures for employee holiday parties do not serve a public purpose.¹²⁸ The OSA recommends that the City discontinue expending public funds for employee social events.

D. Spring Clean-Up Breakfast

City records provided to the OSA indicate that the City expended at least \$1,132.88 for annual Spring Clean-Up Breakfast events in May of 1999, 2000 and 2001. According to the invitations for the events, breakfast was prepared by department directors and their assistants, and served at the City's Community Activity Center from 7:00 to 9:00 a.m. The events were free to City employees. According to the invitations:

Awards and prizes for Shape-Up Challenge participants will take place at 8:30 a.m., following which it will be time to roll up our sleeves with energy and enthusiasm and get on with the business of spring cleaning our work environment; i.e. going through files – storing or shredding – polishing, sprucing, scrubbing, vacuuming, throwing, and doing whatever else it takes for this annual clean up.

According to City records provided to the OSA, the City expended public funds of at least the following amounts for Spring Clean-Up Breakfasts:

¹²⁷ The invitations were sent out with employee paychecks.

¹²⁸ Op. Att'y Gen. 59a-22 (November 23, 1966).

| <u>Date</u> | <u>City Expenditures</u> |
|---------------|--------------------------|
| 1999 | \$ 318.97 |
| 2000 | \$ 355.48 |
| 2001 | \$ 458.43 |
| TOTAL: | \$1,132.88 |

City expenditures for these breakfasts do not appear to have a public purpose. The OSA recommends that the City discontinue expending public funds for employee social events.

E. Shape-Up Challenge

City records indicate that the City expended public funds for events associated with its annual Shape-Up Challenge. According to the City, the Shape-Up Challenge is an eight-week event to promote health and wellness. Participating City employees are divided into teams, and prizes are awarded to the teams at the annual Spring Clean-Up Breakfast. For example, in 2000, two \$10.00 Target gift certificates were purchased by the City for the captains of the two winning teams. In addition, six \$5.00 Caribou gift certificates and ten \$1.00 Dairy Queen certificates were purchased by the City for the event.

According to City records provided to the OSA, the City expended public funds of at least the following amounts for the annual Shape-Up Challenge events:

| <u>Date</u> | <u>City Expenditures</u> | <u>Employee Contributions</u> | <u>Difference</u> |
|----------------|--------------------------|-------------------------------|-------------------|
| 1999 | \$262.93 | \$ 0.00 | \$262.93 |
| 2000 | \$190.78 | \$53.00 | \$137.78 |
| 2001 | \$141.22 | \$ 0.00 | \$141.22 |
| TOTALS: | \$594.93 | \$53.00 | \$541.93 |

The City informed the OSA that employees contributed \$1.00 each for the cost of the annual Shape-Up Challenge events. However, the City did not provide the OSA with any receipts for employee contributions for the events in 1999 and 2001, and receipts for only \$53.00 for the 2000 event were provided to the OSA. As such, it appears that the City expended at least \$541.93 of public funds for annual Shape-Up Challenge events from 1999 through 2001.

The OSA is not aware of any authority for the City to expend public funds as it did for its annual Shape-Up Challenge events. The OSA recommends that the City not expend City funds on such events.

F. Make-A-Difference Day Campaigns

City records provided to the OSA indicate that, during the OSA's period of review, the City expended at least \$1,540.58 of public funds for annual Make-A-Difference Day events.

According to the City, the City's annual Make-A-Difference Day campaign encourages "a spirit of camaraderie, cooperation and a sense of community by encouraging employees to voluntarily give back to the broader community."¹²⁹ However, the OSA's review disclosed that the City expended public funds to purchase food, cakes, beverages and prizes for events held for City employees. The City acknowledged that expenses for the campaigns and employee events may have exceeded the employee contributions and donations.

For example, in 2000, the City invited employees to attend a "Tribal Feast Luncheon" from 11:30 a.m. to 1:00 p.m. on City property. Employees were charged \$2.00 each. In addition to lunch, the City's invitation for the event indicated the following:

Spectators are needed to cheer and encourage SURVIVOR competitors as they compete in a variety of entertaining events and process of elimination. The result will be only two employee tribemates will continue to the next plateau of Challenge No. 3 toward becoming the ultimate, single SURVIVOR!

The event included team activities consisting of cooperative and competitive games, and individual challenges consisting of races.¹³⁰ The City provided "one day of vacation" and a gift certificate for one night at the Northland Inn (costing the City \$163.16) as prizes for the event. While the City told

¹²⁹ According to the Request for Council Action prepared for the 2000 event, the recipients of the City's annual campaign included the United Way, Community Health Charities, and employee activities for the annual Make-A-Difference Day campaign.

¹³⁰ For example, the employee who was the fastest in putting on a frozen T-shirt was a "survivor." Another individual activity had employees race to clothing (hula shirts, sun glasses, hats, visors, and "other fun things"), dress in the clothing, and race back to the starting point. Team activities included such activities as water balloon tosses and nailing Jello to a piece of wood.

the OSA that the Year 2000 campaign consisted of a drive to collect items needed by teens, nothing on the invitation for the employee event reflected the teen collection drive.¹³¹

From the information provided to the OSA, it appears that City expenditures, as well as employee contributions and donations, for the 1999, 2000 and 2001 Make-A-Difference Day campaigns included the following amounts:

| <u>Year</u> | <u>City Expenditures</u> | <u>Employee Contributions and Donations</u> ¹³² | <u>Difference</u> |
|----------------|--------------------------|--|-------------------|
| 1999 | \$ 907.59 | \$ 382.50 | \$ 525.09 |
| 2000 | \$ 957.01 | \$ 120.00 | \$ 837.01 |
| 2001 | <u>\$1,816.48</u> | <u>\$1,638.00</u> | <u>\$ 178.48</u> |
| TOTALS: | \$3,681.08 | \$2,140.50 | \$1,540.58 |

As such, it appears that the City expended at least \$1,540.58 of public funds for City employees to celebrate the annual Make-A-Difference Day campaigns for the years 1999, 2000 and 2001. Again, regardless of how desirable or commendable the purpose of an event may be, public funds cannot be expended on an event that is primarily social in nature. The OSA recommends that the City not expend City funds on such employee events.

VII. CHAMBER OF COMMERCE DUES

Cities are authorized to appropriate funds to provide city membership in county, regional, state, and national associations of a civic, educational, or governmental nature which have as their purpose the

¹³¹ In connection with a teen Recreation and Parks Department program, it appears that four Brooklyn Park teens were invited to participate in the event.

¹³² City records indicate that contributions and donations for the 2001 campaign included \$100.00 from the CHTTP organization, \$100.00 from Creative Carton, \$50.00 from Medical Arts, and \$1,388.00 of proceeds from an auction. The City also indicated that it has received donations from Walmart, however the City did not provide the OSA with any documentation regarding such donations for 1999 through 2001.

betterment and improvement of municipal governmental operations.¹³³ However, the Attorney General has determined that a city is not authorized to be a member or pay membership dues of a local chamber of commerce.¹³⁴

During the OSA's period of review, the City paid approximately \$2,280.00 in dues to the North Hennepin Chamber of Commerce and \$975.00 in dues to the Brooklyn Community Chamber of Commerce. Consistent with the reasoning of the Attorney General, it appears that such dues, totaling \$3,255.00, are not authorized City expenditures. The OSA recommends that the City discontinue expending public funds for local chamber of commerce dues.

VIII. COME HOME TO THE PARK, A NON-PROFIT CORPORATION

During the OSA's review, the OSA observed the expenditure of City funds for events connected with Come Home to the Park (hereinafter "CHTTP"), a non-profit, publically supported corporation formed on August 5, 1993, "to inspire and recognize the good things that enhance the image, quality of life and pride in [the City]" and to make distributions to other tax-exempt organizations.¹³⁵ According to the City, CHTTP was intended to be a public-private partnership focused on "feel good" events to enhance the City's image.¹³⁶ CHTTP's Articles of Incorporation list City offices as the organization's business address.¹³⁷ The CHTTP Board of Directors consists of thirteen members,

¹³³ Minn. Stat. § 471.96, subd. 1 (2000).

¹³⁴ Letter of June 27, 1997 from Assistant Attorney General Kenneth E. Raschke, Jr., to Staples City Attorney regarding Staples Chamber of Commerce membership.

¹³⁵ See CHTTP's Articles of Incorporation, corporate Bylaws, and Minnesota Secretary of State records. According to the CHTTP Board of Directors meeting minutes, CHTTP is not a tax-exempt 501c(3) organization.

¹³⁶ See CHTTP's Statement of Intent, Article III, section 1 of Amendments to the Bylaws of CHTTP. The OSA was informed that CHTTP is involved in coordinating events including Make-A-Difference Day, Tater Daze, a campaign for the City to receive All-American City designation, and various fund raisers such as the Dick Koop Classic golf tournament.

¹³⁷ See CHTTP's Articles of Incorporation.

with six directors selected from City staff.¹³⁸

Prior to February 2002, CHTTP maintained its own checking account and tax identification number. According to CHTTP's Bylaws, CHTTP's Treasurer may issue checks and disburse CHTTP funds as ordered by the CHTTP Board.¹³⁹ CHTTP's Treasurer closed CHTTP's checking account on February 4, 2002, and transferred the account balance of \$17,753.63 to a special revenue fund within the City that he controlled as the City's Director of Finance and Administrative Services.¹⁴⁰

During the OSA's period of review, the City contributed \$25,000 each year from its Economic Development Authority (hereinafter "EDA") funds to pay for a City employee in the City Manager's office to work on CHTTP projects for approximately 30 hours per week.¹⁴¹ In addition to public funds for the City employee's time, the OSA discovered that the City had a general fund account entitled "Come Home to the Park." From January 1, 1999 through August 31, 2001, \$7,549.93 was expended from this account. The OSA also found \$632.17 in City expenditures on behalf of CHTTP from other City accounts. Examples of City expenditures on behalf of CHTTP are reflected in Attachment 14.

¹³⁸ No more than two directors from City staff may be from any one department. CHTTP's Articles of Incorporation. The seven non-City staff directors must be selected from the following areas of interest in the City: church, school, business, multi-family, real estate, social service, community organization, and residents. *Id.* The OSA has been informed that the size of the Board has recently been increased, and the CHTTP Board of Directors meeting minutes reflect discussion regarding reorganization of the Board.

¹³⁹ The City's Director of Finance and Administrative Services is the elected treasurer of CHTTP.

¹⁴⁰ According to CHTTP's Treasurer, the CHTTP Board did not take action regarding the transfer of CHTTP funds to the City's special revenue account, and no reference to the transfer appears in the CHTTP minutes. However, the CHTTP's Treasurer told the OSA that he informed the CHTTP Board that he would be making the transfer. He also informed the OSA that he is currently authorized to make expenditures on behalf of CHTTP from the City's CHTTP special revenue fund by virtue of his position with the City.

¹⁴¹ According to the minutes of the June 4, 2001 City Council work session, the City's financial support for CHTTP was "a 20-hour per week staff person and supplies, which comes from EDA funds (\$25,000) as well as funds from fund raising."

The OSA reviewed the check register for the checking account maintained by CHTTP prior to February 4, 2002. A listing of some CHTTP expenditures during the OSA's period of review are contained in Attachment 15. While the CHTTP checkbook entries do not provide sufficient descriptions to determine the purpose of the expenditures, some of CHTTP's expenditures would not be authorized expenditures of public funds by a city.¹⁴²

The OSA also reviewed City records for the annual Dick Koop Classic golf tournament (hereinafter "DKC"). The DKC is a fund-raising event organized by CHTTP and held at the City-owned Edinburgh USA Golf Course ("Edinburgh"). The City informed the OSA that the DKC is held to "show off" the City and Edinburgh.

According to records provided to the OSA, the 1999, 2000, and 2001 DKC golf events included CHTTP expenditures, revenues, and net incomes of the following amounts:

| <u>Event Date</u> | <u>CHTTP Expenditures</u> ¹⁴³ | <u>Revenues</u> | <u>Net Income</u> |
|-------------------|--|--------------------|--------------------|
| May 24, 1999 | \$16,392.00 | \$24,457.00 | \$ 8,065.00 |
| May 22, 2000 | \$11,306.26 | \$19,673.00 | \$ 8,366.74 |
| May 21, 2001 | <u>\$16,633.13</u> | <u>\$23,530.00</u> | <u>\$ 6,896.87</u> |
| TOTALS: | \$44,331.39 | \$67,660.00 | \$23,328.61 |

Based on information provided to the OSA, the net income from the 1999, 2000 and 2001 DKC golf events was distributed between the Brooklyn Community Chamber of Commerce (hereinafter

¹⁴² According to CHTTP's Treasurer, CHTTP made payments to schools and scout troops in recognition of service projects conducted by the organizations. However, the Minnesota Attorney General has specifically opined that cities cannot make donations to the Boy Scouts. Ops. Att'y Gen. 59-A-3 (May 21, 1948) and (September 28, 1933). The OSA also found no provision in the City's Charter authorizing such expenditures.

¹⁴³ The expenditures listed in this chart appear to have been made from the CHTTP checking account.

“BCCC”) and CHTTP as follows:¹⁴⁴

| <u>Event Date</u> | <u>BCCC</u> | <u>CHTTP</u> |
|-------------------|--------------------|--------------------|
| May 24, 1999 | \$ 4,025.00 | \$ 4,040.00 |
| May 22, 2000 | \$ 2,091.68 | \$ 6,275.06 |
| May 21, 2001 | <u>\$ 3,448.43</u> | <u>\$ 3,448.44</u> |
| TOTALS: | \$ 9,565.11 | \$13,763.50 |

In addition to City staff time spent organizing the DKC, City records indicate that the City incurred City expenditures of at least \$2,460.00 for participation fees in the DKC golf events for City employees.¹⁴⁵

The OSA is not aware of any authority permitting the City to expend public funds on CHTTP activities.¹⁴⁶ In general, the Attorney General has drawn a distinction between statutory authorization to appropriate and use money for a purpose, and authorization to contribute money to a body

¹⁴⁴ According to CHTTP’s Treasurer, distributions to the BCCC were reduced from 50 percent in 1999 to 25 percent in 2000 due to the increased role in planning the DKC golf event by the City employee(s) who worked on CHTTP events. From the information provided to the OSA, it appears that 50 percent of the profits from the 2001 DKC golf event were again distributed to the BCCC. CHTTP’s Treasurer informed the OSA that proceeds from the 2002 DKC golf event were not shared with the BCCC.

¹⁴⁵ City expenditures for golf participation fees for City employees and officials are discussed in Section IV of this Report.

¹⁴⁶ Minnesota law allows a home rule or statutory city to appropriate not more than \$50,000 annually out of the city’s general revenue fund to be paid to any incorporated development society or organization of this state for promoting, advertising, improving, or developing the economic and agricultural resources of the city. Minn. Stat. § 469.191 (2000); *see also* Minn. Stat. §§ 461.189 (city may appropriate money to advertise city and its resources and advantages) and 465.719 (2000) (city-sponsored organizations). CHTTP does not appear to be a development organization. Nor does CHTTP appear to have been created to promote, advertise, improve or develop the economic and agricultural resources of the city.

generally committed to advancing a purpose.¹⁴⁷ The City has no authority to staff CHTTP events, pay CHTTP expenses, or assist in CHTTP fund-raisers, especially when CHTTP expends funds in ways that a city may not lawfully expend public funds.

The OSA recommends that the City treat CHTTP as a private entity, refrain from giving it the use of public monies, staff and office space, and ensure that all transactions between the City and CHTTP are arms-length contractual arrangements whereby the City receives services commensurate with the consideration it pays. The OSA also recommends that the City operate appropriate City functions through a City department organized for such purposes, rather than through a nonprofit organization. The OSA recommends that the City expend public funds, including the funds in the CHTTP special revenue fund, only for public purposes for which the City has authority.

CONCLUSION

The OSA's investigation revealed \$199,569.36 in questionable City expenditures. While the City appears to have taken steps in 2001 to prevent the use of City funds for private rather than public purposes, the OSA recommends that the City implement procedures and controls that will curtail the improper spending of City funds.

Any questions regarding this Investigative Report may be directed to Ms. Nancy J. Bode, Special Investigations Division, at (651) 297-5853.

/s/ Judith H. Dutcher

Judith H. Dutcher
State Auditor

¹⁴⁷ See, e.g., Op. Att'y Gen. 59-A-3 (January 15, 1959); Letter of June 27, 1997 from Assistant Attorney General Kenneth E. Raschke, Jr., to Staples City Attorney regarding Staples Chamber of Commerce membership.

**Investigative Report
City of Brooklyn Park
July 17, 2002**

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ATTACHMENT 1

STAFF-ON-STAFF MEALS

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|----------------------------------|--------------------------------------|------------------------|-------------------------|
| 02-04-99 | \$85.01 | Champps - Maple Grove | Governance lunch meeting | Finance | 8 |
| 02-24-99 | \$32.00 | Olive Garden | Offsite planning meeting | Finance HR Division | 3 |
| 02-24-99 | \$43.00 | MacTavish's | EDA job interview | Finance | 4 |
| 02-25-99 | \$23.00 | Applebee's | None (6:18 p.m.) | Finance | 2 |
| 03-11-99 | \$16.33 | Petty Cash vendor unknown | Meeting/firefighters | Fire | Unknown |
| 03-22-99 | \$22.50 | Benchwarmer Bob's | None (7:21 p.m.) | Finance | 2 |
| 03-24-99 | \$36.62 | Panda Garden Buffet | District Chief meeting (7:07 p.m.) | Fire | 2 |
| 04-13-99 | \$106.50 | MacTavish's | City Mgr/directors staff meeting | Admin. | 8 |
| 04-27-99 | \$81.41 | The Landing | Directors staff meeting | Admin. | Unknown |
| 05-12-99 | \$19.49 | Chili's | Chiefs meeting | Fire | Unknown |
| 05-14-99 | \$80.22 | Cattle Company | Policy review committee | Fire | 4 |
| 05-14-99 | \$69.25 | Minnetonka Mist (Spring Park) | CDMI Quarterly Meeting | EDA | 7 |
| 05-18-99 | \$65.00 | Cattle Company (Fridley) | Weekly staff meeting over lunch | Police | 6 |
| 05-19-99 | \$17.97 | Applebee's | Meeting with Chief Deputy/Operations | Fire | 2 |
| 05-21-99 | \$12.00 | Subway | HR planning meeting | Finance HR Division | Unknown |
| 06-07-99 | \$28.06 | MacTavish's | Senior management team meeting | Fire | 4 |
| 06-17-99 | \$36.42 | Perkins | Staff meeting off-site | Police | 5 |
| 06-18-99 | \$23.01 | Benchwarmer Bob's | Business Lunch | Rec & Park | 2 |
| 07-01-99 | \$49.53 | MacTavish's | None | EDA | 5 |
| 07-07-99 | \$20.00 | MacTavish's | Administrative luncheon meeting | Police | 2 |
| 07-23-99 | \$43.00 | MacTavish's | DHC negotiations | Finance | 4 |

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|--------------------------|--|-------------------------|-------------------------|
| 07-28-99 | \$30.00 | MacTavish's | Review software computer option | Rec & Park | 3 |
| 07-30-99 | \$19.57 | Applebee's | Discuss performance, job duties | Finance ITS Division | 2 |
| 08-25-99 | \$48.94 | MacTavish's | Clubhouse renovation | EDA | 5 |
| 08-27-99 | \$18.33 | Applebee's | Discuss job review | Finance ITS Division | 2 |
| 08-30-99 | \$17.25 | Olive Garden | Discussed internet projects | Finance ITS Division | 2 |
| 09-01-99 | \$38.03 | Applebee's | Cabling Project - business dinner | Finance ITS Division | 5 |
| 09-10-99 | \$57.00 | Don Pablos (Maple Grove) | Utility staff & [3 employees] | Finance | Unknown |
| 09-23-99 | \$158.45 | Northland Inn | Policy Governance Team luncheon | Admin. | Unknown |
| 10-04-99 | \$31.48 | Godfather's Pizza | Lunch for firefighters - fire prevention | Fire | Unknown |
| 10-04-99 | \$44.20 | Godfather's Pizza | Lunch for firefighters - fire prevention week | Fire | Unknown |
| 10-12-99 | \$27.34 | Papa John's | Luncheon during survey co. interviews | Admin. | 4 |
| 10-29-99 | \$21.56 | Carbone's Pizza | "Lunch MPCA, leg. Staff mtg." | EDA | 3 |
| 10-29-99 | \$21.32 | MacTavish's | Edinburgh staff meeting | Rec & Park | 4 |
| 11-01-99 | \$20.00 | Benchwarmer Bob's | Employee review meeting | Rec & Park | 2 |
| 11-01-99 | \$32.40 | Festival Foods | Lunch for Directors' budget meeting | Admin. | 7 |
| 11-02-99 | \$28.05 | TGI Fridays | Discussed topics for ITS retreat | Finance ITS Division | 3 |
| 11-12-99 | \$30.00 | MacTavish's | "Lunch meeting 'working' to discuss selection of architect/eng servs consultant after completion of interview by interview and selection committee." | O & M | 3 |
| 11-12-99 | \$27.23 | TGI Fridays | Development meeting | EDA | 3 |
| 11-15-99 | \$34.49 | Northland Inn | Performance review | EDA | 2 |
| 11-15-99 | \$45.00 | Papa John's Pizza | Staff dinner - detention | Police | Unknown |
| 11-15-99 | \$15.07 | Festival Foods | Staff dinner - detention | Police | Unknown |
| 11-18-99 | \$48.11 | Champps - Maple Grove | Maple Grove Mtg. (9:41p.m.) | EDA | 3 |
| 11-19-99 | \$23.00 | Unknown (no receipt) | Pizza for ITS | Finance ITS Division | Unknown |

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|------------------------------|--|-------------------------|-------------------------|
| 12-01-99 | \$35.31 | Jake's Sports Cafe (Crystal) | Internship evaluation and youth development collaborative lunch mtg. | Rec & Park | 2 employees, 1 intern |
| 12-06-99 | \$10.93 | Subway | Dinner for late night staff | Finance ITS Division | 3 |
| 12-07-99 | \$60.00 | Papa John's | Customer service staff Y2K planning meeting | Finance | 10 |
| 12-09-99 | \$154.40 | MacTavish's | Municipal safety committee | Finance | 13 |
| 12-09-99 | \$101.73 | Outback (Coon Rapids) | Dinner meeting inspectors | Fire | 5 |
| 12-13-99 | \$20.79 | MacTavish's | City Manager & Fire Chief (6:46 p.m.) | Admin. | 2 |
| 12-16-99 | \$20.00 | Papa John's | Pizza, server problems, Y2K | Finance ITS Division | Unknown |
| 12-16-99 | \$33.46 | MacTavish's | "Brwn Ent. Dist. Plan" | EDA | 3 |
| 12-20-99 | \$17.54 | MacTavish's | Lunch for 2: semi annual review - Fire Chief & City Manager | Admin. | 2 |
| 12-21-99 | \$68.94 | Carbone's | Housing & development meeting | Comm. Dev. | 11 |
| 12-22-99 | \$34.00 | Champps - Maple Grove | "Dev meeting" | EDA | 3 |
| 12-30-99 | \$19.00 | MacTavish's | Lancer renovation | EDA | 2 |
| 12-30-99 | \$38.00 | Unknown (no receipt) | Pizza - After Hours, Y2K Preparation | Admin. | 4 |
| 12-31-99 | \$32.00 | Davanni's | Y2K lunch | Finance | 4 |
| 12-31-99 | \$37.31 | Applebee's | Dinner | Finance | 3 |
| 12-31-99 | \$115.39 | Festival Foods | "Personnel lunch who worked 12/31 for Y2K" | O & M | Unknown |
| 1-07-00 | \$32.96 | Gardens of Salonica (MPLS) | "Y2K Party" | EDA | 3 |
| 01-12-00 | \$6.34 | Mactavish's | "Prop. Steering Committee lunch" (1:58 p.m.) | Comm. Dev. | 1 |
| 01-12-00 | \$27.00 | MacTavish's | Staff lunch - review Council presentation | Rec & Park | 3 |
| 01-12-00 | \$19.52 | MacTavish's | District chief meeting | Fire | 2 |
| 01-20-00 | \$20.19 | Applebee's | ITS/HR issues | Finance ITS Division | 2 |

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|-----------------------------------|---|-------------------------|-------------------------|
| 01-24-00 | \$22.48 | Champps - Maple Grove | Lunch meeting to discuss employee retention strategy and Fire Dep't volunteer recruitment plans | Admin. | 2 |
| 01-26-00 | \$23.14 | MacTavish's | Lunch at a Park Dep't meeting | Rec & Park | 2 |
| 01-28-00 | \$31.00 | MacTavish's | "Working lunch meeting" | Rec & Park | 4 |
| 02-02-00 | \$24.19 | MacTavish's | None | Rec & Park | 3 |
| 02-02-00 | \$13.39 | Leeann Chin | Lunch meeting | Finance | Unknown |
| 02-03-00 | \$20.00 | Chili's ¹ | Performance evaluation/pre-budget meeting | Comm. Dev. | 2 |
| 02-04-00 | \$13.12 | Golden Dragon | Project update and performance evaluation | Comm. Dev. | 2 |
| 02-14-00 | \$12.79 | MacTavish's | Re: weed inspections | EDA | 2 |
| 02-14-00 | \$43.29 | Benchwarmer Bob's | Lunch for fire tech interview panel | Fire | 6 |
| 02-21-00 | \$17.88 | Bakers Square | Legislation | EDA | 2 |
| 02-22-00 | \$24.97 | Doolittles Air Cafe (Coon Rapids) | Historical development (11:24 a.m.) | EDA | 2 |
| 02-23-00 | \$30.00 | Benchwarmer Bob's | Planning meeting for O & M event | O & M | 4 |
| 02-23-00 | \$40.59 | MacTavish's | "Leg. Present., Legislation" | EDA | 4 |
| 02-26-00 | \$38.12 | Perkins | Meeting, (7:26 a.m.) | Fire | 4 |
| 02-28-00 | \$24.39 | MacTavish's | None | Admin. | 3 |
| 02-29-00 | \$24.02 | 50's Grill | Recruitment, strategic planning for staffing | Finance HR Division | 2 |
| 02-29-00 | \$19.53 | Applebee's | Business lunch | Finance ITS Division | 2 |
| 03-02-00 | \$19.22 | Don Pablo's | Employee's performance review | EDA | 2 |
| 03-16-00 | \$12.92 | Keys-Brooklyn Blvd | "Business lunch" | Rec & Park | 2 |
| 03-20-00 | \$18.24 | Chili's ² | "Dev Pers" | EDA | 2 |
| 03-20-00 | \$22.49 | MacTavish's | Employee's performance review | EDA | 2 |
| 04-05-00 | \$22.30 | Bakers Square | Lunch meeting re: farm tours, birthday parties, etc | Rec & Park | 3 |

¹ It appears this expenditure was twice submitted to and reimbursed from petty cash.

² Amount on Chili's receipt submitted to the City is \$17.94.

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|-----------------------------|--|-------------------------|-------------------------|
| 04-06-00 | \$150.34 | MacTavish's | Meeting/summary following Realtor's Forum with staff | EDA | Unknown |
| 04-10-00 | \$20.90 | Red Lobster (Blaine) | Employee's performance review | EDA | 2 |
| 04-11-00 | \$15.70 | Applebee's | Intranet/internet project meeting | Finance ITS Division | 2 |
| 04-13-00 | \$18.72 | Don Pablo's | Employee's performance review | EDA | 2 |
| 04-13-00 | \$26.11 | No receipt | Dinner for ITS staff when working late | Finance ITS Division | Unknown |
| 04-17-00 | \$17.72 | MacTavish's | Mtg. re:financial consultant | EDA | 2 |
| 04-18-00 | \$17.31 | Subway | "Food for late night" (6:02 p.m.) | Finance ITS Division | Unknown |
| 04-19-00 | \$32.74 | Champps - Maple Grove | Re: dep't reorganization & personnel issues | EDA | 2 |
| 04-26-00 | \$33.00 | MacTavish's | "Fin. Advis. Interv." | EDA | 3 |
| 04-27-00 | \$21.90 | JP Mulligans (Plymouth) | Employee's performance review | EDA | 2 |
| 04-27-00 | \$20.84 | MacTavish's | Golf project analysis meeting | Rec & Park | 2 |
| 04-28-00 | \$27.73 | Perkins | District chief meeting | Fire | 3 |
| 05-03-00 | \$231.78 | Northland Inn | Team meeting - all staff | EDA | Unknown |
| 05-06-00 | \$51.54 | Key's | Chiefs breakfast meeting | Fire | Unknown |
| 05-09-00 | \$25.23 | Perkins | District chief meeting | Fire | 3 |
| 05-11-00 | \$27.54 | Champps - Maple Grove | Performance evaluation/planning meeting | Finance | 2 |
| 05-26-00 | \$61.32 | Tequilaberrys (Coon Rapids) | "Adm" staff meeting | Fire | 6 |
| 06-01-00 | \$24.00 | MacTavish's | Updates, budgets, staff reports | EDA | 2 |
| 06-08-00 | \$20.00 | Carbone's | TH 610 Meeting | EDA | 5 |
| 06-09-00 | \$20.00 | TGI Fridays | The Village | EDA | 2 |
| 06-23-00 | \$24.61 | Champps - Maple Grove | Re: transition | EDA | 2 |
| 06-27-00 | \$38.94 | Applebee's | Lunch for staff after election training | Admin. | Unknown |
| 06-28-00 | \$42.43 | MacTavish's | Planning meeting HR staff | Finance HR Division | 4 |
| 06-29-00 | \$24.71 | Godfathers Pizza | Interview luncheon | Finance | 5 |

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|----------------------|--|-------------------------|--------------------------|
| 07-05-00 | \$21.11 | Bakers Square | Development meeting | EDA | 2 |
| 07-10-00 | \$32.30 | MacTavish's | "Hsg interview questions" | EDA | 3 |
| 07-11-00 | \$10.50 | Carbone's | None | EDA | 2 |
| 07-19-00 | \$34.47 | Papa John's | Staff meeting at Zanewood Rec. Center | Rec & Park | 11 |
| 07-19-00 | \$40.00 | MacTavish's | Intern evaluation lunch | Rec & Park | 2 employees, 1 intern |
| 07-20-00 | \$20.94 | Applebee's | Legal interview & personnel issues | EDA. | 2 |
| 07-20-00 | \$18.59 | MacTavish's | Legal services interviews | EDA | 2 ³ |
| 07-21-00 | \$55.81 | MacTavish's | Legal services RFP review team - working lunch | Admin. | Unknown |
| 07-27-00 | \$54.24 | MacTavish's | Clubhouse renovations & storage space study | EDA | 6 |
| 08-02-00 | \$72.73 | MacTavish's | "ITS staff working lunch" | Finance ITS Division | 7 |
| 08-07-00 | \$51.81 | Lancer | Budget lunch meeting | Finance | 8 |
| 08-07-00 | \$19.24 | MacTavish's | Development meeting | EDA | 2 |
| 08-08-00 | \$56.93 | MacTavish's | Budget lunch meeting | Finance | 8 |
| 08-16-00 | \$15.40 | Applebee's | "Business lunch re: historical farm planning" | Rec & Park | 2 |
| 08-16-00 | \$27.22 | Benchwarmer Bob's | Internship final evaluation luncheon | Rec & Park | 2 employees, 1 intern |
| 08-24-00 | \$20.00 | Red Lobster (Blaine) | Business lunch | Finance ITS Division | 2 |
| 08-25-00 | \$32.00 | MacTavish's | None (12:27 a.m.) | EDA | 6 employees |
| 08-28-00 | \$145.75 | TGI Friday's | None | EDA | 11 |
| 08-28-00 | \$44.49 | Chuck E. Cheese | Staff meeting on summer program evaluations | Rec & Park | 6 |
| 08-30-00 | \$18.00 | No receipt | Pizza for employees who worked at night on computer upgrades | Finance ITS Division | Unknown |
| 08-31-00 | \$23.35 | Benchwarmer Bob's | "Dir./CDMI" | EDA | 2 |

³

The same individual was present at both Applebee's and MacTavish's on July 20, 2000.

| Date | Amount | Location | Description | Department | No. of Employees |
|-------------|---------------|------------------------|---|-------------------------|--------------------------|
| 09-12-00 | \$132.63 | Domino's Pizza | Park maintenance projects-summer ballfield re-cap meeting | Rec & Park | 19 |
| 09-13-00 | \$26.00 | Angenios | "Staff meeting for Dep. Registrar 9/13/00-5:15 p.m. | Finance | Unknown |
| 09-21-00 | \$23.13 | Champps - Maple Grove | EDA meeting | EDA | 2 |
| 09-25-00 | \$23.16 | MacTavish's | Lunches for HR Spec interviews | Finance HR Division | 3 |
| 10-05-00 | \$29.98 | MacTavish's | Intern Review Meeting | Rec & Park | 2 employees, 1 intern |
| 10-11-00 | \$65.13 | MacTavish's | District chiefs meeting | Fire | 4 |
| 10-13-00 | \$52.18 | Chili's | Illegible | EDA | 5 |
| 10-23-00 | \$45.07 | MacTavish's | HR lunch meeting | Finance HR Division | 4 |
| 11-07-00 | \$75.87 | Godfather's Pizza | "End of Season Maint./staff meeting" | Edinburgh Admin. | Unknown |
| 11-11-00 | \$24.92 | Perkins | "Lunch - worked on Saturday" | Finance ITS Division | 2 |
| 11-16-00 | \$24.14 | Carbone's Pizza | "Lunch mtg. - auditor interviews" | Finance | 4 |
| 12-08-00 | \$27.61 | Applebee's | "En route to order new folder-inserter machine" | Finance | 3 |
| 12-21-00 | \$57.46 | Pizza Hut | "CAC all staff meeting-pizza was for lunch/dinner" | Rec & Park | 18 |
| 12-30-00 | \$61.95 | Bakers Square | Chiefs meeting | Fire | 7 |
| 01-02-01 | \$22.59 | MacTavish's | None | Admin. | 2 |
| 01-04-01 | \$34.42 | Chef Sam's Enterprises | Station Officers meeting | Fire | 3 |
| 01-05-01 | \$34.58 | Monte Carlo Bar | Development mtg. Village North. | EDA | 2 |
| 01-11-01 | \$26.68 | Kelly's Restaurant | Meeting on MFIRS Conversion Business List | Fire | 6 |
| 01-17-01 | \$18.27 | Chili's | Illegible | EDA | 2 |
| 01-18-01 | \$15.00 | Don Pablos | Building inspection organization meeting-Maple Grove | O & M | 2 |
| 01-18-01 | \$49.62 | MacTavish's | Fairview Medical | EDA | 3 |
| 01-22-01 | \$21.00 | MacTavish's | Workplace issues | Finance | 2 |

| Date | Amount | Location | Description | Department | No. of Employees |
|--------------|-------------------|----------------------|--|-------------------|-------------------------|
| 02-02-01 | \$19.00 | MacTavish's | Joint issues | Finance | 2 |
| 02-09-01 | \$52.78 | Red Lobster (Blaine) | Wellness program meeting City of Fridley | Finance | 5 |
| 02-12-01 | \$41.05 | MacTavish's | Lunch while attending lawsuit settlement conference | Police | 4 |
| 03-02-01 | \$23.00 | Chili's | Performance evaluation | O & M | 2 |
| 03-05-01 | \$20.00 | Chili's | Performance evaluation | O & M | 2 |
| 03-20-01 | \$26.30 | MacTavish's | Meeting staff | Admin. | 2 |
| 04-11-01 | \$38.48 | Don Pablos | Employee's performance review and recognition | Finance | 3 |
| 04-30-01 | \$45.00 | Unknown | Pizza/pop/tip - 2 nd annual quarterly detention meeting | Police | 7 |
| 05-08-01 | \$10.50 | Carbone's | Meeting with Director | Admin. | 2 |
| 06-22-01 | \$38.33 | MacTavish's | Clubhouse remodeling | Finance | 3 |
| 06-27-01 | \$69.09 | MacTavish's | Lunch during all day City facility security audit | Police | 6 |
| | | | | | |
| Total | \$6,254.93 | | | | |

ATTACHMENT 2

CITY STAFF MEALS WITH CITY OFFICIALS¹

| Date | Amount | Location | Description |
|-------------|---------------|---------------------|---|
| 01-06-99 | \$75.23 | MacTavish's | Meyer Orientation* |
| 03-21-99 | \$35.69 | Monte Carlo Bar | Monthly meeting w/ Sharon Feess* |
| 04-08-99 | \$17.71 | MacTavish's | Lunch w/ Mayor Arbogast |
| 04-28-99 | \$17.24 | Perkins | Breakfast with Joe Enge* |
| 04-28-99 | \$22.25 | Atrium Catering | Sharon Feess |
| 05-07-99 | \$7.32 | Perkins | Breakfast meeting w/ Lisa Eder* |
| 07-09-99 | \$44.96 | Nicollet Island Inn | Sharon Feess |
| 07-27-99 | \$20.71 | Perkins | Joe Enge |
| 08-26-99 | \$26.33 | Atrium Catering | Sharon Feess |
| 09-10-99 | \$14.48 | Caribou Coffee | Meeting w/ Planning Commission Chair Pistilli |
| 11-23-99 | \$22.26 | MacTavish's | Monthly lunch w/ Sharon Feess |
| 12-13-99 | \$20.79 | MacTavish's | Meeting w/ Mayor Arbogast |
| 12-21-99 | \$24.66 | MacTavish's | Sharon Feess meeting |
| 01-21-00 | \$20.40 | MacTavish's | Sharon Feess |
| 01-25-00 | \$12.33 | MacTavish's | Joe Enge |
| 02-22-00 | \$24.13 | MacTavish's | Meeting w/ Mayor |
| 02-29-00 | \$18.39 | MacTavish's | Meeting w/ Joe Enge |
| 03-03-00 | \$25.41 | MacTavish's | Sharon Feess |
| 03-28-00 | \$15.85 | MacTavish's | Joe Enge |
| 04-27-00 | \$23.60 | Applebee's | Luncheon meeting w/ Sharon Feess |
| 05-03-00 | \$16.32 | MacTavish's | Luncheon meeting w/ Joe Enge |
| 05-23-00 | \$14.98 | MacTavish's | Joe Enge |
| 05-26-00 | \$23.13 | MacTavish's | Sharon Feess |
| 06-23-00 | \$29.56 | TGI Friday's | Sharon Feess |

¹

All but three of the meals were on the City Manager's purchasing card.

| Date | Amount | Location | Description |
|--------------|-------------------|---------------------|---------------------------------|
| 06-28-00 | \$16.05 | MacTavish's | Joe Enge |
| 07-31-00 | \$23.64 | Kieran's Irish Pub | Joe Enge - wrap-up** |
| 08-02-00 | \$37.75 | Northland Inn | Grace - wrap-up** |
| 08-14-00 | \$24.26 | MacTavish's | Sharon Feess** |
| 08-25-00 | \$22.53 | Applebee's | Sharon Feess |
| 09-26-00 | \$14.46 | MacTavish's | Joe Enge |
| 10-27-00 | \$45.59 | Jax Café | Lunch meeting with Sharon Feess |
| 11-30-00 | \$27.76 | MacTavish's | Sharon Feess |
| 12-15-00 | \$45.17 | Jax Café | Sharon Feess ² |
| 01-03-01 | \$88.55 | MacTavish's | Pistelli Orientation* |
| 01-26-01 | \$47.29 | Nicollet Island Inn | Feess monthly meeting |
| 03-23-01 | \$35.06 | The Lexington | Meeting Council Member |
| 04-25-01 | \$14.41 | Bakers Square | Council Member meeting |
| | | | |
| Total | \$1,016.25 | | |

* Lisa Eder, Joe Enge, Sharon Feess, and Jeanette Meyer were City Council members at the time of the expenditures. It appears that in 1999, Tony Pistilli was the Planning Commission Chair, and in 2001, Mr. Pistilli became a City Council member.

** These three meals were on the former Director of Community Development's purchasing card.

² The original charge on the City's purchase card was \$51.67, but the City's file indicates that \$6.50 was reimbursed by the City Manager on December 28, 2000. The non-itemized receipt submitted to the City indicates a time of 1:10 p.m.

ATTACHMENT 3

MEALS PRIOR TO CITY MEETINGS

| Date | Amount | Location | Description | Employees ¹ | Time on receipt |
|----------|----------|------------------------|---|--|-----------------|
| 03-11-99 | \$9.80 | Chili's | CLIC Committee | GA | 6:39 p.m. |
| 04-14-99 | \$14.50 | Applebee's | Charter Commission | GA | 6:49 p.m. |
| 05-13-99 | \$15.50 | Benchwarmer Bob's | CLIC meeting | GA | Unknown |
| 06-21-99 | \$10.60 | Applebee's | Council work session | GA | 6:35 p.m. |
| 06-28-99 | \$40.15 | MacTavish's | Prior to EDA meeting GA/EDA clubhouse | GA, DAS, others unknown | 6:22 p.m. |
| 07-22-99 | \$10.60 | Applebee's | CLIC meeting | GA | 6:45 p.m. |
| 09-07-99 | \$33.53 | MacTavish's | EDA Budget | GA, DAS | 6:07 p.m. |
| 09-09-99 | \$14.75 | Benchwarmer Bob's | Volunteer Fire Relief | GA | 6:21 p.m. |
| 10-07-99 | \$49.76 | MacTavish's | Village North/EDA | DAS, SC, SK, MM, other unknown | 6:00 p.m. |
| 10-14-99 | \$25.25 | MacTavish's | Preparation for CLIC meeting | GA, MD | 6:24 p.m. |
| 11-04-99 | \$157.12 | MacTavish's | Business dinner prior to EDA meeting | DAS, GA, KL, JSH, MM, SK, BZ, DC, AN, JA, CP | 6:25 p.m. |
| 11-15-99 | \$24.50 | Applebee's | Council work session | GA, DC | 6:50 p.m. |
| 11-17-99 | \$68.40 | Hops of Maple Grove | "Int mtg w. Maple Grove" | GA, DAS, DC, HB | 6:19 p.m. |
| 11-18-99 | \$14.00 | Applebee's | CLIC meeting | GA | 6:12 p.m. |
| 12-01-99 | \$19.51 | Mama G's (Maple Grove) | Maple Grove development - joint Maple Grove & Brooklyn Park Council mtg | HB, DAS | Illegible |
| 12-09-99 | \$35.97 | MacTavish's | EDA meeting | DAS, AN, SK | 6:15 p.m. |
| 12-13-99 | \$21.00 | Applebee's | Budget approval | GA, MH | 6:37 p.m. |
| 01-10-00 | \$14.50 | TGI Friday's | Council meeting | GA | 6:15 p.m. |
| 01-18-00 | \$33.00 | MacTavish's | Council work session | GA, MB, LSJ | 6:34 p.m. |
| 01-24-00 | \$23.36 | MacTavish's | EDA meeting | DAS, HB | 6:08 p.m. |

¹ Employees as reflected on documents provided to the City.

| Date | Amount | Location | Description | Employees | Time on receipt |
|-------------|---------------|-------------------|---|------------------|------------------------|
| 01-26-00 | \$36.42 | MacTavish's | Cunningham Group | SK, SC, HB | 6:24 p.m. |
| 02-10-00 | \$8.00 | Golden Dragon | CLIC meeting | GA | 6:05 p.m. |
| 02-14-00 | \$19.00 | Applebee's | Council meeting | GA, HB | 5:49 p.m. |
| 02-24-00 | \$35.84 | MacTavish's | EDA / CLIC | GA, DAS, SK, SC | 6:22 p.m. |
| 02-28-00 | \$40.70 | MacTavish's | Council & EDA meetings | DAS, HB, SC | 6:21 p.m. |
| 03-02-00 | \$20.82 | MacTavish's | EDA meeting | DAS, SC | 6:11 p.m. |
| 03-20-00 | \$31.00 | Benchwarmer Bob's | No explanation | GA, SC, HB | 5:45 p.m. |
| 03-27-00 | \$24.50 | MacTavish's | Council matters | GA, DC | 6:14 p.m. |
| 05-01-00 | \$27.50 | MacTavish's | Council meeting | GA, DD | 6:25 p.m. |
| 05-04-00 | \$30.67 | MacTavish's | CHP Program | DAS, GA | 6:39 p.m. |
| 05-08-00 | \$37.03 | MacTavish's | EDA special meeting | GA, DAS, SC | 6:05 p.m. |
| 05-15-00 | \$31.30 | MacTavish's | Council workshop | DAS, SK, SC | 6:13 p.m. |
| 06-15-00 | \$15.50 | MacTavish's | EDA meeting | SC, SK, GA | 6:03 p.m. |
| 06-26-00 | \$42.00 | MacTavish's | Council meeting - EDA issues | SC, SK, DD, GA | 6:05 p.m. |
| 08-21-00 | \$19.45 | MacTavish's | Council - Budget | SK, SC | 6:37 p.m. |
| 08-28-00 | \$51.70 | MacTavish's | Council meeting | DAS, GA, LS | 7:14 p.m. |
| 09-05-00 | \$22.00 | Applebee's | 2001 Budget presentation | GA, DD | 6:17 p.m. |
| 09-11-00 | \$22.94 | MacTavish's | Budget & levy information | GA, DD | 5:53 p.m. |
| 10-02-00 | \$23.00 | MacTavish's | Discuss presentation of budget to Council | DD, MO | 6:08 p.m. |
| 10-19-00 | \$7.74 | Leeann Chin | Prepare for volunteer Fire Relief Association board meeting | GA | 5:13 p.m. |
| 10-23-00 | \$18.00 | MacTavish's | Council agenda & EDA | GA, HB | 5:47 p.m. |
| 10-26-00 | \$20.50 | Chili's | CLIC agenda | GA, DC | 6:09 p.m. |
| 11-27-00 | \$31.50 | MacTavish's | Council agenda | GA, HB, DD | 6:45 p.m. |
| 12-18-00 | \$33.00 | MacTavish's | Council meeting | GA, SC, DD | 5:46 p.m. |
| 01-08-01 | \$30.35 | Leeann Chin | EDA meeting & Council meeting, agenda issues | GA, HB, SK, SC | 5:05 p.m. |
| 01-25-01 | \$7.74 | Leeann Chin | CLIC meeting | GA | 5:24 p.m. |
| 02-20-01 | \$34.50 | MacTavish's | Council work session and retreat | GA, SC, DC | 6:21 p.m. |

| Date | Amount | Location | Description | Employees | Time on receipt |
|--------------|-------------------|-----------------|--|------------------|------------------------|
| 05-03-01 | \$21.52 | Leeann Chin | Council retreat on Economic Development | HB, GA, DD | 6:20 p.m. |
| 05-10-01 | \$18.00 | Applebee's | CLIC budget presentation | DD, GA | 6:29 p.m. |
| 05-14-01 | \$4.99 | KFC | Council meeting | DD | 5:33 p.m. |
| 06-18-01 | \$4.99 | KFC | Council meeting | DD | 6:48 p.m. |
| 12-17-01 | \$66.45 | Leeann Chin | Dinners prior to work session (11 meals) | None listed | 4:59 p.m. |
| | | | | | |
| Total | \$1,474.45 | | | | |

ATTACHMENT 4

EXPENSES FOR QUARTERLY MANAGER'S MEETINGS

| Date | Amount | Location | Description |
|----------|----------|--------------------------|---|
| 01-07-99 | \$14.45 | Paper Warehouse | Table covers, napkins, plates, cups , forks* |
| 01-07-99 | \$18.99 | Target | Door prizes for 1 st quarterly meeting (ties and "neckerchief")* |
| 01-13-99 | \$55.73 | Jack's Bakery | 13 dozen assorted bars* |
| 04-13-99 | \$16.08 | Cub Foods | Punch, pop & ice* |
| 04-13-99 | \$38.30 | Gentle Ben's Car Wash | "Full Book"* |
| 04-13-99 | \$18.64 | Paper Warehouse | Napkins, cups* |
| 04-14-99 | \$57.35 | Jack's Bakery | 13 dozen assorted bars * |
| 06-30-99 | \$29.45 | Idea Art | Manager's quarterly meeting items* |
| 06-30-99 | \$86.46 | Litin Paper Company | Paper & plastic tableware and "theme" products* |
| 07-12-99 | \$7.39 | Cub Foods | Pop and mileage* |
| 07-12-99 | \$119.89 | Sam's Club Direct | Root beer, chips, trail mix, beef jerky* |
| 07-13-99 | \$60.00 | Cattle Company (Fridley) | Gift certificate for 3 rd quarterly meeting |
| 10-05-99 | \$349.65 | Knight's Formal Wear | Seven tuxes for quarterly meeting* |
| 10-13-99 | \$69.88 | Jack's Bakery | 16 dozen assorted bars * |
| 01-04-00 | \$82.72 | Baudville | Candy for quarterly meeting* |
| 01-12-00 | \$106.50 | Caribou Coffee | Quarterly meeting* |
| 01-14-00 | \$39.81 | 4 stores | Items for quarterly meeting (\$9.40 Festival Food; \$4.41 Walgreens; \$15.45 Walmart; \$10.55 Total)* |
| 04-10-00 | \$16.03 | Paper Warehouse | Paper products for 2 nd quarterly meeting* |
| 04-11-00 | \$9.52 | Cub Foods | Punch and pop * |
| 04-12-00 | \$43.20 | Jack's Bakery | 10 dozen assorted bars - quarterly meeting* |
| 08-15-00 | \$10.00 | Jack's Bakery | Gift certificate for door prize at quarterly meeting |
| 08-15-00 | \$6.36 | Paper Warehouse | Napkins for quarterly meeting |
| 08-15-00 | \$10.00 | Caribou Coffee | Gift certificate for door prize at quarterly meeting |
| 08-16-00 | \$13.93 | Festival Foods | Juice |
| 08-16-00 | \$75.87 | Jack's Bakery | 12 dozen assorted sweets |

| Date | Amount | Location | Description |
|--------------|-------------------|-------------------|---|
| 09-06-00 | \$36.46 | Festival Foods | Juice and fruit* |
| 09-06-00 | \$31.57 | Jack's Bakery | 3 dozen assorted sweets - supplies for quarterly meeting* |
| 10-02-00 | \$42.42 | Sam's Club Direct | Supplies for quarterly mtg* |
| 10-11-00 | \$68.91 | Jack's Bakery | 13 dozen cupcakes* |
| 01-09-01 | \$44.92 | Cub Foods | Supplies for quarterly meeting* |
| 01-10-01 | \$83.65 | Jack's Bakery | 12 dozen assorted sweets* |
| 04-10-01 | \$8.97 | Jack's Bakery | 3 dozen assorted cookies* |
| 04-18-01 | \$12.93 | Jack's Bakery | 3 dozen assorted bars* |
| 04-30-01 | \$21.77 | Jack's Bakery | 3 dozen assorted sweets |
| 09-11-01 | \$10.55 | Cub Foods | Supplies |
| 09-12-01 | \$50.24 | Jack's Bakery | 18 dozen assorted cookies* |
| | | | |
| Total | \$1,768.59 | | |

* Indicates item coded as "4200 or 4201 - operating supplies."

ATTACHMENT 5

FOOD AT STAFF MEETINGS

| Date | Amount | Location | Description | Department |
|-------------|---------------|----------------------|--|-------------------|
| 01-06-99 | \$12.80 | Jack's Bakery | Refreshments for Supervisors meeting | Police |
| 01-12-99 | \$5.92 | Jack's Bakery | Policy Governance meeting | Police |
| 01-14-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets for property manager meeting | Comm. Dev. |
| 01-20-99 | \$12.80 | Jack's Bakery | Refreshments for Supervisor meeting | Police |
| 01-21-99 | \$8.64 | Jack's Bakery | 18 cupcakes for Supervisor meeting | Police |
| 02-04-99 | \$12.62 | Dairy Queen | Food for Supervisor staff meeting (dilly bars) | Police |
| 02-09-99 | \$6.68 | Jack's Bakery | Staff meeting - assorted items | Rec & Park |
| 02-10-99 | \$3.75 | Jack's Bakery | 1 ½ dozen cookies for Executive Limitation Policy meeting | Police |
| 02-17-99 | \$13.07 | Jack's Bakery | 3 dozen assorted bars for Finance Department meeting | Finance |
| 02-18-99 | \$8.64 | Festival Foods | Supervisor meeting refreshments (bakery items) | Police |
| 02-24-99 | \$2.49 | Jack's Bakery | 1 dozen assorted cookies for Policy Governance meeting | Police |
| 02-25-99 | \$6.78 | Jack's Bakery | 1 dozen assorted sweets for Policy Governance meeting | Police |
| 02-26-99 | \$6.78 | Jack's Bakery | 1 dozen assorted sweets for Governance meeting | Police |
| 03-04-99 | \$21.01 | Dairy Queen | Refreshments for meeting (dilly bars, ice cream sandwiches, etc.) | Police |
| 03-12-99 | \$8.00 | Jack's Bakery | 1 dozen assorted sweets for Governance B Team meeting | Police |
| 03-19-99 | \$9.72 | Festival Foods | Supervisor meeting | Police |
| 04-01-99 | \$12.62 | Dairy Queen | Refreshments for staff meeting (dilly bars) | Police |
| 04-08-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets for property manager meeting | Comm. Dev. |
| 04-16-99 | \$6.78 | Jack's Bakery | 1 dozen items for Governance meeting | Police |
| 04-20-99 | \$9.89 | Jack's Bakery | Boston Creme Torte project for "Giving" meeting | Admin. |
| 04-20-99 | \$106.50 | Lancer at Edinburgh | City manager/directors staff meeting (8 continental breakfasts, whiteboard & flip chart) | Admin |
| 04-21-99 | \$13.07 | Jack's Bakery | 3 dozen bars - Department meeting | Finance |
| 04-22-99 | \$9.78 | Jack's Bakery | 2 dozen sweets for Supervisor meeting | Police |
| 04-26-99 | \$16.46 | Unknown (no receipt) | Refreshments for clerical staff meeting | Police |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------|--|-------------------|
| 04-29-99 | \$13.90 | Jack's Bakery | Supplies for quarterly staff meeting | Rec & Park |
| 05-14-99 | \$7.12 | Jack's Bakery | 1 dozen sweets for Governance meeting | Police |
| 05-20-99 | \$5.88 | Jack's Bakery | 14 bagels/rolls - Policy Governance | Police |
| 05-20-99 | \$14.39 | Jack's Bakery | Cake for Supervisor staff meeting | Police |
| 06-16-99 | \$12.80 | Jack's Bakery | 3 dozen bars - Finance Department meeting | Finance |
| 06-17-99 | \$11.50 | Jack's Bakery | 2 ½ dozen assorted bars for Supervisors meeting | Police |
| 06-22-99 | \$15.51 | Jack's Bakery | Bagels/rolls-staff meeting | Rec & Park |
| 06-23-99 | \$5.83 | Jack's Bakery | Assorted rolls - staff meeting | Police |
| 07-01-99 | \$7.98 | Festival Foods | Refreshments for staff meeting (cookies) | Police |
| 07-21-99 | \$13.20 | Jack's Bakery | 3 dozen assorted bars - Department meeting | Finance |
| 07-30-99 | \$11.70 | Jack's Bakery | Cake for O & M meeting | O & M |
| 08-04-99 | \$6.05 | Jack's Bakery | Treats for staff meeting | Police |
| 08-05-99 | \$59.64 | Domino's Pizza | Lunch meeting with office support staff to review program brochures ¹ | Rec & Park |
| 08-05-99 | \$13.34 | Jack's Bakery | 3 dozen items - treats for Supervisor meeting | Police |
| 08-17-99 | \$7.44 | Jack's Bakery | Rolls-Department head meeting | Rec & Park |
| 08-18-99 | \$8.10 | Perkins | Staff meeting refreshments (bakery items) | Police |
| 08-19-99 | \$14.65 | Jack's Bakery | Cookies and cake for Supervisor meeting | Police |
| 08-25-99 | \$7.47 | Jack's Bakery | 3 dozen cookies - Department meeting | Finance |
| 09-02-99 | \$13.07 | Jack's Bakery | 3 dozen bars - Supervisor meeting | Police |
| 09-02-99 | \$12.80 | Jack's Bakery | 3 dozen bars - Supervisor meeting | Police |
| 09-14-99 | \$13.49 | Jack's Bakery | Torte - "employee event at noon" | CAC-Maintenance |
| 09-16-99 | \$9.86 | Jack's Bakery | Supervisors' meeting refreshments | Police |
| 09-20-99 | \$5.00 | No receipt | Refreshments for City Manager meeting in Police training room on 9-15-99 | Police |
| 09-27-99 | \$33.61 | Jack's Bakery | 30 dozen cookies for Department meeting | Police |
| 09-28-99 | \$33.61 | Jack's Bakery | 30 dozen cookies for Department meeting | Police |

¹ No description was contained on the receipt provided to the City for this expenditure. The description was provided to the OSA by the City in response to OSA inquiries.

| Date | Amount | Location | Description | Department |
|-------------|---------------|-------------------|--|-----------------------|
| 10-01-99 | \$10.29 | Jack's Bakery | Refreshments for "claim review meeting" | Finance - HR Division |
| 10-06-99 | \$4.42 | Jack's Bakery | 6 assorted sweets - refreshments for staff meeting | Police |
| 10-07-99 | \$12.62 | Dairy Queen | Supervisors' meeting (dilly bars) | Police |
| 10-21-99 | \$11.97 | Cub Foods | Refreshments - Supervisors' meeting (cupcakes) | Police |
| 10-28-99 | \$8.80 | Jack's Bakery | FTO meeting | Police |
| 10-28-99 | \$43.60 | Jack's Bakery | Annual snowplow meeting | O & M |
| 12-01-99 | \$7.69 | Jack's Bakery | 1 dozen assorted sweets - staff meeting | Police |
| 12-02-99 | \$20.08 | Dairy Queen | Refreshments for staff meeting | Police |
| 12-21-99 | \$3.98 | Rick's Super Valu | Donuts for Directors' meeting (2 items) | EDA |
| 01-04-00 | \$11.16 | Festival Foods | Supplies for meeting - Department Directors (4 bakery items) | Rec & Park |
| 01-19-00 | \$10.80 | Jack's Bakery | 2 ½ dozen bars for Finance Department | Finance |
| 01-19-00 | \$7.47 | Jack's Bakery | 3 dozen assorted cookies for FTO meeting | Police |
| 01-28-00 | \$23.75 | Jack's Bakery | Rolls & coffee cups for GIS meeting | Comm. Dev. |
| 02-08-00 | \$9.37 | Jack's Bakery | 3 dozen assorted cookies "Millenium Comm. Task Force" | Admin. |
| 02-16-00 | \$10.80 | Jack's Bakery | 2 ½ dozen assorted bars Finance Department meeting | Finance |
| 02-17-00 | \$12.80 | Jack's Bakery | Refreshments for Supervisors meeting | Police |
| 02-18-00 | \$11.16 | Jack's Bakery | 4 dozen cookies for meeting | Police |
| 02-28-00 | \$7.08 | Jack's Bakery | Staff meeting expenses | Finance |
| 03-01-00 | \$16.54 | Panera Bread | Snacks for Department staff meeting | Rec & Park |
| 03-01-00 | \$13.60 | Dairy Queen | Dairy Queen treats for staff (18 treats) | O & M |
| 03-15-00 | \$10.80 | Jack's Bakery | 2 ½ dozen assorted bars for Finance Department meeting | Finance |
| 03-16-00 | \$10.53 | Jack's Bakery | 3 dozen assorted bars for Supervisors meeting | Police |
| 03-21-00 | \$40.63 | Carbone's Pizza | "Staff working lunch" | Comm. Dev. |
| 03-22-00 | \$10.04 | Jack's Bakery | 4 dozen assorted cookies for FTO meeting | Police |
| 03-23-00 | \$13.06 | Festival Foods | Monthly planning meeting (8 employees) | Rec & Park |
| 03-28-00 | \$11.83 | Jack's Bakery | Director meeting | Admin. |
| 04-05-00 | \$5.40 | Perkins | Refreshments for Lead meeting (bakery items) | Police |
| 04-06-00 | \$9.53 | Jack's Bakery | 3 dozen brownies & cookies Supervisor meeting | Police |
| 04-20-00 | \$16.76 | Dunkin Donuts | "Staff Mtg. Supplies/Refresh." | Rec & Park |

| Date | Amount | Location | Description | Department |
|-------------|---------------|---------------------|---|-----------------------|
| 04-25-00 | \$6.55 | Festival Foods | Department director meeting | EDA |
| 04-26-00 | \$34.20 | Cub Foods | Pop & water for Loss Control Meeting | Finance - HR Division |
| 04-26-00 | \$50.58 | Jack's Bakery | 8 dozen assorted items for Safety meetings in April | Finance - HR Division |
| 04-26-00 | \$13.45 | Jack's Bakery | 5 dozen cookies for Safety meetings in April | Finance - HR Division |
| 05-02-00 | \$10.04 | Jack's Bakery | 4 dozen cookies for meeting | Police |
| 05-03-00 | \$57.84 | Papa John's | "All of licensing" (4:21 p.m.) | Finance |
| 05-03-00 | \$47.46 | Domino's Pizza | "Staff meeting - review of summer brochure" | Rec & Park |
| 05-04-00 | \$13.07 | Jack's Bakery | 3 dozen assorted bars for Finance | Finance |
| 05-04-00 | \$9.68 | Festival Foods | Refreshments for staff meeting | Police |
| 05-08-00 | \$7.69 | Jack's Bakery | "Treats for Misc. Loss Control/Safety meetings" | Finance - HR Division |
| 05-09-00 | \$9.29 | Jack's Bakery | "Treats for Misc. Loss Control/Safety meetings" | Finance - HR Division |
| 05-16-00 | \$12.28 | Jack's Bakery | "Development Mtg. EDA, HSC, Planning" | EDA |
| 05-18-00 | \$12.52 | Jack's Bakery | 3 dozen assorted sweets refreshments for Supervisor meeting | Police |
| 05-18-00 | \$9.32 | Jack's Bakery | "Treats for Misc. Loss Control/Safety meetings" | Finance - HR Division |
| 05-31-00 | \$10.04 | Jack's Bakery | 4 dozen assorted cookies - Refreshments for FTO meeting | Police |
| 06-06-00 | \$92.07 | Lancer at Edinburgh | Pop, cookies, coffee - Supervisors meeting | Rec & Park |
| 06-08-00 | \$10.62 | Jack's Bakery | Donuts, rolls, and muffins - Safety meeting in June | Finance - HR Division |
| 06-09-00 | \$31.12 | Jack's Bakery | Yearly operations presentation & review to bring employees up to date | O & M |
| 06-13-00 | \$94.04 | Davanni's | "Staff in-house catch-up day on DMV work" (9 employees) | Finance |
| 06-14-00 | \$17.05 | Jack's Bakery | 30 assorted rolls - Safety meeting in June | Finance - HR Division |
| 06-15-00 | \$13.01 | Jack's Bakery | 4 dozen cookies & brownies Supervisor meeting | Police |
| 06-20-00 | \$6.08 | Jack's Bakery | "Development meeting -Staff and SRR consultants" | EDA |
| 06-20-00 | \$27.85 | Cub Foods | Meeting treats and beverages | Finance - HR Division |

| Date | Amount | Location | Description | Department |
|-------------|---------------|----------------------|--|-----------------------|
| 06-20-00 | \$15.41 | Jack's Bakery | 2 dozen assorted rolls, & 2 cinnamon twists - Safety meeting in June | Finance - HR Division |
| 06-21-00 | \$10.80 | Jack's Bakery | 2 ½ dozen assorted bars - Department meeting | Finance |
| 06-29-00 | \$68.15 | Cub Foods | "Meeting supplies (treats etc.) for ITS prioritization meeting" | Finance - HR Division |
| 07-07-00 | \$19.56 | Unknown (no receipt) | Refreshments for Supervisors' meeting | Police |
| 07-12-00 | \$10.04 | Jack's Bakery | Refreshments for FTO meeting | Police |
| 07-17-00 | \$9.80 | Osseo Bakery | Finance Division meeting (Date on receipt is 01-14-00) | Finance |
| 07-20-00 | \$13.34 | Jack's Bakery | Refreshments for Supervisors meeting | Police |
| 08-16-00 | \$9.83 | Jack's Bakery | Staff meeting | EDA |
| 08-16-00 | \$9.96 | Jack's Bakery | Park Advisory Commission meeting - refreshments | Rec & Park |
| 08-17-00 | \$15.90 | Jack's Bakery | 3 dozen assorted donuts for Supervisor meeting | Police |
| 08-21-00 | \$10.00 | Jack's Bakery | Meeting supplies "(Comp. Study)" (pastries and cookie) | Finance - HR Division |
| 08-22-00 | \$43.24 | Carbone's Pizza | Imaging meeting (7 employees) | Comm. Dev. |
| 09-07-00 | \$13.01 | Jack's Bakery | Refreshments for Supervisor meeting | Police |
| 09-14-00 | \$10.85 | Jack's Bakery | 2 ½ dozen assorted bars for Finance Department meeting | Finance |
| 10-04-00 | \$9.12 | Jack's Bakery | YMCA Feasibility meeting | EDA |
| 10-05-00 | \$47.89 | Papa John's | "After hours employee staff meeting" | Rec & Park |
| 10-05-00 | \$15.49 | Rainbow Foods | Cake for staff meeting-Maintenance | Rec & Park |
| 10-18-00 | \$11.16 | Jack's Bakery | 2 ½ dozen bars - Finance Department meeting | Finance |
| 10-23-00 | \$32.64 | Jack's Bakery | 13 dozen assorted cookies-annual Department meeting | Police |
| 10-24-00 | \$32.64 | Jack's Bakery | 13 dozen assorted cookies - Department meeting | Police |
| 10-25-00 | \$9.57 | Jack's Bakery | Development meeting | EDA |
| 10-26-00 | \$59.14 | Jack's Bakery | Hearing conservation | Finance - HR Division |
| 11-01-00 | \$9.30 | Jack's Bakery | Directors meeting - refreshments | Admin. |
| 11-02-00 | \$30.83 | Papa John's | Staff meeting | Comm. Dev. |
| 11-02-00 | \$9.99 | Jack's Bakery | 2 ½ dozen brownies - Supervisors meeting | Police |
| 11-15-00 | \$10.96 | Jack's Bakery | 2 ½ dozen assorted bars/brownies -Finance Department meeting | Finance |
| 11-21-00 | \$9.39 | Jack's Bakery | Rolls - Department Head meeting | Rec & Park |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------------|---|-----------------------|
| 11-28-00 | \$13.94 | Jack's Bakery | Hearing Conservation Teaming | Finance - HR Division |
| 12-06-00 | \$9.18 | Jack's Bakery | EDA/HRA Staff | EDA |
| 12-07-00 | \$13.97 | Byerly's | Refreshments for Staff meeting | Police |
| 12-12-00 | \$37.22 | Caribou Coffee | Staff meeting (9 employees) (receipt indicates consumed at Caribou - 6 in party at 2:55 p.m.) | Rec & Park |
| 12-13-00 | \$9.71 | Jack's Bakery | 7 employees | EDA |
| 01-04-01 | \$8.88 | Jack's Bakery | Refreshments for Supervisors meeting | Police |
| 01-17-01 | \$10.53 | Jack's Bakery | Refreshments for Finance Department meeting | Finance |
| 01-17-01 | \$5.63 | Jack's Bakery | Staff meeting | EDA |
| 01-23-01 | \$13.99 | Jack's Bakery | Staff meeting | Admin. |
| 01-26-01 | \$9.94 | Jack's Bakery | Refreshments for O & M meeting | O & M |
| 01-31-01 | \$8.07 | Citgo - Speedy Market | Pop for detention quarterly meeting | Police |
| 01-31-01 | \$16.50 | Jack's Bakery | Refreshment - Staff quarterly meeting | Rec & Park |
| 01-31-01 | \$4.77 | Mobil Oil | Refreshments for Department quarterly meeting | Rec & Park |
| 02-06-01 | \$42.29 | Jack's Bakery | Cake for O & M Department meeting | O & M |
| 02-06-01 | \$20.96 | Jack's Bakery | Meeting on 2001 projects, all Park Maintenance employees | O & M |
| 02-08-01 | \$12.64 | Jack's Bakery | Municipal Safety Committee | Finance |
| 02-13-01 | \$10.90 | Jack's Bakery | Rolls-Department heads & City Manager | Rec & Park |
| 02-15-01 | \$55.95 | Papa John's | Lunch for staff meeting | Rec & Park |
| 02-16-01 | \$19.59 | Festival Foods | Meeting supplies/City staff | Comm. Dev. |
| 02-21-01 | \$10.80 | Jack's Bakery | Finance Department meeting | Finance |
| 02-25-01 | \$19.89 | Rainbow Foods | Station #2 meeting | Fire |
| 02-25-01 | \$81.79 | Papa John's Pizza | Station #2 meeting | Fire |
| 03-01-01 | \$11.38 | Jack's Bakery | Refreshments for Supervisors meeting | Police |
| 03-05-01 | \$19.79 | Jack's Bakery | Cake for staff meeting | Rec & Park |
| 03-08-01 | \$10.53 | Jack's Bakery | Safety committee meeting | Finance |
| 03-16-01 | \$4.50 | Jack's Bakery | Refreshments for City safety committee meeting | Police |
| 03-19-01 | \$2.00 | Pop Machine | Soda for Radio feasibility meeting | Police |
| 03-19-01 | \$9.30 | Osseo Bakery | Refreshments for Supervisors meeting | Police |

| Date | Amount | Location | Description | Department |
|--------------|-------------------|-----------------|---|-------------------------|
| 03-19-01 | \$70.71 | Carbone's Pizza | "Staff mtg lunch to go over spring/summer brochure-all office & recreation staff in attendance" | Rec & Park |
| 03-21-01 | \$10.80 | Jack's Bakery | Refreshments for Finance 3/21 meeting | Finance |
| 03-21-01 | \$42.79 | County Market | Staff meeting | O & M |
| 03-22-01 | \$11.98 | Festival Foods | Cookies-Image campaign staff summit | Admin. |
| 03-22-01 | \$25.56 | Caribou Coffee | Image discussion with directors | Admin. |
| 05-03-01 | \$19.98 | Jack's Bakery | Municipal safety meeting treats | Finance |
| 05-03-01 | \$8.97 | Jack's Bakery | Refreshments for monthly Supervisors meeting | Police |
| 05-16-01 | \$10.75 | Jack's Bakery | Refreshments for 5/16 Finance Department meeting | Finance |
| 05-25-01 | \$8.88 | Jack's Bakery | Refreshments for POS and card access project meetings | Finance ITS Division |
| 06-13-01 | \$7.56 | Jack's Bakery | Assorted bars for Safety committee meeting | Finance |
| 06-20-01 | \$10.80 | Jack's Bakery | Refreshments for Department meeting | Finance |
| 07-12-01 | \$8.40 | Jack's Bakery | Refreshments for "July/Safety MSC mtg." | Finance |
| 08-09-01 | \$13.61 | Cub Foods | Safety committee meeting | Finance |
| 10-02-01 | \$12.78 | Caribou Coffee | Annual Housing Retreat (9 employees) | EDA |
| 12-20-01 | \$8.92 | Danish Pastery | Rolls for EDA meeting | EDA |
| | | | | |
| Total | \$2,994.57 | | | |

ATTACHMENT 6

FOOD AND PRODUCTS WITH NO EXPLANATION

| Date | Amount | Location | Description | Department |
|-------------|---------------|-------------------------|------------------------------------|-----------------------|
| 01-11-99 | \$18.97 | Jack's Bakery | 3 dozen assorted rolls & doughnuts | Fire |
| 01-20-99 | \$13.07 | Jack's Bakery | 3 dozen assorted bars | Finance |
| 01-20-99 | \$13.18 | Festival Foods | None | Admin. |
| 01-22-99 | \$10.50 | Festival Foods | Bakery items and orange juice | Admin |
| 01-28-99 | \$125.27 | Cub Foods | Drinks and plant | Finance - HR Division |
| 01-29-99 | \$15.62 | Jack's Bakery | 1 beehive, 1 ½ dozen asst. sweets | CAC |
| 01-29-99 | \$9.15 | Jack's Bakery | 1 ½ dozen assorted sweets | Comm. Dev. |
| 02-01-99 | \$17.93 | Jack's Bakery | 8 dozen cookies - meeting expenses | Mayor/Council |
| 02-01-99 | \$24.63 | Jack's Bakery | 4 dozen assorted items | Fire |
| 02-12-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets | O & M |
| 02-12-99 | \$14.86 | Jack's Bakery | 6 dozen assorted cookies | Comm. Dev. |
| 02-23-99 | \$9.33 | Festival Foods | None | Admin. |
| 03-17-99 | \$7.47 | Jack's Bakery | 3 dozen assorted cookies | Finance |
| 03-22-99 | \$8.51 | Jack's Bakery | 17 bakery items | O & M |
| 03-23-99 | \$16.35 | Rainbow Foods | Chips, dip, cookies | Fire |
| 04-01-99 | \$18.24 | Jack's Bakery | 3 dozen assorted sweets | O & M |
| 04-10-99 | \$40.68 | Einstein Brothers Bagel | None | EDA |
| 05-06-99 | \$41.50 | Bruegger's Bagels | Bagels | Admin. |
| 05-06-99 | \$34.94 | Rainbow Food | Cream cheese | Admin. |
| 05-11-99 | \$17.84 | Jack's Bakery | 3 dozen assorted sweets | O & M |
| 05-13-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets - meeting | Comm. Dev. |
| 05-19-99 | \$10.89 | Jack's Bakery | 2 ½ dozen assorted bars | Finance |
| 05-21-99 | \$12.32 | Jack's Bakery | Meeting expense-assorted pastries | Finance |
| 06-16-99 | \$12.76 | Cub Foods | Lemonade and drinks | Comm. Dev. |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-------------------------|--|-------------------------|
| 06-22-99 | \$8.46 | Jack's Bakery | 1 dozen assorted sweets | Finance ITS Division |
| 06-23-99 | \$10.32 | Festival Foods | Grocery items and drinks | Comm. Dev. |
| 06-30-99 | \$7.26 | Jack's Bakery | 14 bakery items | Finance ITS Division |
| 07-07-99 | \$4.30 | Jack's Bakery | 6 assorted sweets for meeting | Police |
| 07-08-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets - meeting | Comm. Dev. |
| 07-13-99 | \$3.47 | Jack's Bakery | ½ dozen assorted donuts | Finance ITS Division |
| 07-14-99 | \$5.22 | Jack's Bakery | Bagel, donut & cream cheese | Finance ITS Division |
| 07-19-99 | \$180.57 | Festival Foods | Drinks and deli | Mayor/Council |
| 07-21-99 | \$27.78 | Unknown | "MSC donuts" | Finance HR Division |
| 07-22-99 | \$14.94 | Jack's Bakery | 7 dozen assorted cookies | Comm. Dev. |
| 07-24-99 | \$12.35 | Jack's Bakery | 2 dozen assorted sweets | Comm. Dev. |
| 08-10-99 | \$4.80 | Jack's Bakery | 10 donuts | Finance ITS Division |
| 08-11-99 | \$10.97 | Starbucks (Maple Grove) | Four coffees | Comm. Dev. |
| 08-11-99 | \$24.55 | Jack's Bakery | 4 dozen assorted sweets | O & M |
| 08-17-99 | \$5.34 | Jack's Bakery | 9 assorted. sweets | Finance ITS Division |
| 08-17-99 | \$7.35 | Caribou Coffee | 3 coffees | Comm. Dev. |
| 08-24-99 | \$5.17 | Jack's Bakery | 5 rolls, 4 donuts | Finance ITS Division |
| 08-25-99 | \$4.52 | Jack's Bakery | 8 assorted donuts & rolls | Finance ITS Division |
| 09-02-99 | \$12.10 | Jack's Bakery | 5 dozen assorted cookies - meeting | Comm. Dev. |
| 09-08-99 | \$16.59 | Panera Bread | 11 assorted bakery items | Finance |
| 09-09-99 | \$8.32 | Jack's Bakery | 10 assorted items - meeting | O & M |
| 09-13-99 | \$6.32 | Jack's Bakery | 2 dozen assorted bars - meeting refreshments | Police |
| 09-15-99 | \$9.68 | Jack's Bakery | 2 dozen assorted bars | Finance |
| 09-17-99 | \$12.58 | Jack's Bakery | 2 dozen assorted sweets | Comm. Dev. |
| 09-23-99 | \$12.27 | Jack's Bakery | 16 assorted donuts and rolls | Public Utilities |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------|--|-------------------------|
| 10-14-99 | \$12.15 | Jack's Bakery | 2 dozen assorted sweets | Comm. Dev. |
| 10-20-99 | \$7.44 | Jack's Bakery | 1 dozen assorted sweets for meeting | Police |
| 10-21-99 | \$13.06 | Jack's Bakery | 3 dozen assorted sweets | Finance |
| 10-26-99 | \$5.69 | Jack's Bakery | 1 doz assorted sweets treats for meeting | Police |
| 11-15-99 | \$8.31 | Cub Foods | Cider | Admin. |
| 11-15-99 | \$18.09 | Jack's Bakery | 30 assorted bars | Police |
| 11-17-99 | \$13.20 | Jack's Bakery | 3 dozen assorted bars | Finance |
| 11-17-99 | \$7.47 | Jack's Bakery | 3 dozen assorted cookies | Police |
| 11-18-99 | \$12.14 | Jack's Bakery | 2 dozen assorted rolls and donuts | Comm. Dev. |
| 11-19-99 | \$16.99 | Byerly's | Bakery | Comm. Dev. |
| 11-22-99 | \$13.87 | Jack's Bakery | Breakfast meeting | EDA |
| 11-23-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets | Police |
| 11-24-99 | \$12.14 | Jack's Bakery | 2 dozen assorted sweets | Police |
| 12-03-99 | \$8.91 | Jack's Bakery | 12 assorted sweets | Finance ITS Division |
| 12-08-99 | \$9.15 | Jack's Bakery | 18 assorted sweets | Finance ITS Division |
| 12-15-99 | \$10.53 | Jack's Bakery | 2 ½ dozen assorted bars | Finance |
| 12-17-99 | \$9.57 | Rainbow Foods | Meeting expenses | Comm. Dev. |
| 12-17-99 | \$26.68 | Festival Foods | Meeting expenses | Comm. Dev. |
| 12-29-99 | \$86.47 | Simeks | None | Police |
| 01-05-00 | \$7.41 | Jack's Bakery | 9 assorted sweets - refreshments for meeting | Police |
| 01-05-00 | \$4.60 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 01-07-00 | \$6.66 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 01-11-00 | \$6.78 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 01-13-00 | \$10.22 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 01-20-00 | \$34.79 | Festival Foods | Country chicken, pot roast, baby wipes | Police |
| 02-01-00 | \$12.82 | Jack's Bakery | Refreshment for meeting | Police |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------|--|---------------------------|
| 02-10-00 | \$11.01 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 02-11-00 | \$4.08 | Jack's Bakery | Meeting expense - rolls | Finance HR Division |
| 02-18-00 | \$8.80 | Jack's Bakery | 1 dozen assorted sweets | Finance ITS Division |
| 03-06-00 | \$7.58 | Jack's Bakery | 1 dozen rolls & donuts | Finance ITS Division |
| 03-07-00 | \$15.38 | Panera | Assorted bakery items | Rec & Park |
| 03-09-00 | \$12.65 | Jack's Bakery | 2 dozen assorted sweets | Comm. Dev. |
| 03-11-00 | \$6.83 | Jack's Bakery | 10 assorted sweets | Finance ITS Division |
| 03-13-00 | \$26.31 | Cub Foods | Chocolate chip cookies and snack mix | Finance ITS Division |
| 03-14-00 | \$20.00 | Cub Foods | Chocolate chip cookies | Finance ITS Division |
| 03-18-00 | \$6.60 | Jack's Bakery | 9 assorted rolls & donuts | Finance - ITS Division |
| 03-20-00 | \$18.14 | Jack's Bakery | 4 dozen assorted bars | Admin |
| 03-21-00 | \$25.29 | Jack's Bakery | 4 dozen assorted sweets | O & M |
| 04-18-00 | \$10.80 | Jack's Bakery | 2 ½ dozen assorted bars meeting | Finance |
| 04-25-00 | \$158.15 | Fanny Farmer | None | Police |
| 04-28-00 | \$12.99 | Jack's Bakery | 24 assorted bagel and muffins | Police |
| 05-09-00 | \$7.08 | Jack's Bakery | 1 dozen assorted sweets | Park & Rec |
| 05-09-00 | \$6.57 | Jack's Bakery | 2 dozen assorted cookies | Comm. Dev. |
| 05-11-00 | \$14.87 | Jack's Bakery | 2 ½ dozen assorted rolls, muffins & bagels | Comm. Dev. |
| 05-11-00 | \$0.60 | Jack's Bakery | "CC" | Comm. Dev. |
| 05-16-00 | \$12.21 | Festival Foods | Cupcakes, snacks | Admin. |
| 05-16-00 | \$7.50 | Jack's Bakery | 2 ½ dozen assorted cookies | Comm. Dev. |
| 05-17-00 | \$10.98 | Jack's Bakery | 2 ½ dozen assorted bars | Finance |
| 05-18-00 | \$9.01 | Jack's Bakery | None | EDA |
| 05-25-00 | \$8.38 | Jack's Bakery | 1 dozen assorted sweets | Police |
| 06-08-00 | \$12.65 | Jack's Bakery | 2 dozen. assorted sweets | Comm. Dev. |

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------|--|-------------------------|
| 06-27-00 | \$15.35 | Jack's Bakery | 2 ½ dozen assorted sweets | Finance |
| 06-28-00 | \$12.16 | Jack's Bakery | 4 dozen assorted cookies | Comm. Dev. |
| 06-30-00 | \$6.99 | Dunkin Donuts | Meeting expense | Public Utilities |
| 07-08-00 | \$63.90 | Caribou Coffee | None | Comm. Dev. |
| 07-11-00 | \$15.99 | Byerly's | Patriotic Pie - meeting supplies | Finance |
| 07-18-00 | \$10.80 | Jack's Bakery | 2 ½ dozen assorted brownies & bars | Finance |
| 08-17-00 | \$3.12 | Jack's Bakery | 1 dozen cookies | Comm. Dev. |
| 08-23-00 | \$8.49 | Jack's Bakery | None | Finance HR Division |
| 08-29-00 | \$19.88 | Jack's Bakery | Meeting rolls | Rec & Park |
| 08-29-00 | \$34.70 | Festival Foods | None | Comm. Dev. |
| 09-21-00 | \$9.44 | Jack's Bakery | Assorted croissants | Finance ITS Division |
| 09-25-00 | \$9.08 | Jack's Bakery | 9 rolls | Finance ITS Division |
| 09-26-00 | \$9.08 | Jack's Bakery | 9 assorted rolls | Finance ITS Division |
| 09-26-00 | \$5.83 | Cub Foods | Orange juice, donuts | Admin. |
| 10-06-00 | \$4.76 | Jack's Bakery | 7 assorted sweets | Finance ITS Division |
| 10-12-00 | \$3.40 | Great Harvest | 2 rolls | Finance HR Division |
| 10-18-00 | \$4.84 | Jack's Bakery | Miscellaneous treats | Finance HR Division |
| 10-26-00 | \$48.63 | Jack's Bakery | None | O & M |
| 10-26-00 | \$22.36 | Jack's Bakery | 3 dozen large pumpkin no sugar cookies | Rec & Park |
| 10-30-00 | \$6.96 | Jack's Bakery | Miscellaneous bakery items | Finance ITS Division |
| 11-04-00 | \$28.88 | Target | Candy bars | Finance HR Division |
| 11-06-00 | \$14.05 | Jack's Bakery | None | Admin. |
| 11-07-00 | \$14.05 | Jack's Bakery | None | Admin |
| 11-09-00 | \$11.80 | Jack's Bakery | None | Finance HR Division |

| Date | Amount | Location | Description | Department |
|--------------|-------------------|-----------------|---|-------------------------|
| 11-14-00 | \$27.74 | Cub Foods | Cupcakes & juice | Police |
| 11-15-00 | \$16.70 | Jack's Bakery | Meeting refreshments | EDA |
| 11-17-00 | \$13.28 | Cub Foods | Drinks | Finance HR Division |
| 11-17-00 | \$10.04 | Jack's Bakery | 4 dozen assorted cookies - refreshments for meeting | Police |
| 11-20-00 | \$50.04 | Rainbow Foods | Miscellaneous items | Comm. Dev. |
| 12-05-00 | \$7.75 | Jack's Bakery | None | Admin. |
| 12-13-00 | \$28.08 | Jack's Bakery | 5 dozen assorted cookies & 5 dozen assorted Christmas items | EDA |
| 12-18-00 | \$5.44 | Jack's Bakery | None | Finance HR Division |
| 12-19-00 | \$8.96 | Cub Foods | Orange juice | Admin. |
| 01-03-01 | \$27.92 | Cub Foods | Pop Secret | Fire |
| 01-04-01 | \$10.52 | Jack's Bakery | 18 assorted rolls and donuts | Admin. |
| 01-10-01 | \$23.01 | Jack's Bakery | None | EDA |
| 01-11-01 | \$11.23 | Jack's Bakery | 15 assorted sweets | Finance ITS Division |
| 01-11-01 | \$17.00 | Jack's Bakery | None | Finance HR Division |
| 01-25-01 | \$14.76 | Jack's Bakery | 2 dozen assorted sweets | Police |
| 01-31-01 | \$16.41 | Jack's Bakery | 2 dozen assorted rolls and donuts, 1croissant | Finance ITS Division |
| 04-13-01 | \$31.99 | Jack's Bakery | Cake | Rec & Park |
| | | | | |
| Total | \$2,472.81 | | | |

ATTACHMENT 7

MEALS FOR/WITH NON-CITY EMPLOYEES

| Date | Amount | Vendor | Purpose | Department | Attendees |
|----------|---------|-------------------------|---|------------------------|--|
| 01-27-99 | \$22.00 | Northland Inn | Lunch w/Dave Looby | Admin. | 1 employee, 1 non-City |
| 04-20-99 | \$22.00 | MacTavish's | Auditors, Hagerty & Andrews | Finance | 2 employees, others non-City |
| 06-08-99 | \$21.85 | Unknown (no receipt) | Meeting with Gary Gengel, attorney with Oppenheimer, Wolff & Donnelly concerning salt storage building. construction | O & M | Unknown |
| 06-10-99 | \$27.66 | Pizza (carry-out) | Lunch expense-2 pizzas door-to-door canvassing | Fire | 1 non -City, no other names listed |
| 06-17-99 | \$19.42 | Perkins | "Dan Rooke (Younghahl) insurance renewal" | Finance | 1 employee, 1 non-City |
| 06-22-99 | \$20.00 | MacTavish's | "Lunch Robb Johnson Duke to discuss construction issues and donation to Deck the Boulevard" | EDA | 1 employee, 1 non-City |
| 07-09-99 | \$46.65 | MacTavish's | City Manager, Mayor & representatives of Target office project | Admin. | 1 employee, Mayor, others non-City |
| 07-16-99 | \$26.31 | TGI Fridays | "Lunch to discuss strategy for City image & All-American City 1999 & 2000 efforts with Mary A. Milla, media senior trainer (illegible)" | Admin. | Unknown |
| 07-20-99 | \$76.00 | MacTavish's | Meeting Expense | EDA | 3 employees, 3 non-City, 3 unknown |
| 07-21-99 | \$9.38 | Unknown (no receipt) | Lunch Dan Rooke | Finance HR Division | 1 employee, 1 non-City |
| 08-05-99 | \$17.27 | MacTavish's | Noon Lunch Meeting with Glenn Baron of Lancer attended by Mike Basset and Don Berry to discuss new contract issues. | Rec & Park | 2 employees, 1 non-City |
| 08-16-99 | \$20.79 | Champps - Maplewood | Lunch expense City Official from the City of Newport to discuss developing a neighborhood resource center | Rec & Park | 1 employee, 1 non-City |
| 09-22-99 | \$24.00 | Unknown (no receipt) | "Lunch with VB Bank rep. to discuss area growth and banking opportunities" | EDA | 1 employee, 1 non-City |

| Date | Amount | Vendor | Purpose | Department | Attendees |
|-------------|---------------|------------------------|--|------------------------|---|
| 11-01-99 | \$34.67 | MacTavish's | Workshop meeting with W. Schreiber (5:55 p.m.) | EDA | 3 employees, 1 non-City |
| 11-02-99 | \$20.00 | MacTavish's | Lunch-Dave Looby to discuss Business Subsidy Policy-Clubhouse | EDA | 1 employee, 1 non-City |
| 11-04-99 | \$14.10 | Perkins | "Amcon/Clark Dev. meeting" (Plymouth) | EDA | 1 employee, 1 non-City |
| 11-18-99 | \$54.02 | MacTavish's | "Opat, SC, SK, DC re: 81 corridor" | EDA | 3 employees, 1 non-City |
| 11-22-99 | \$19.13 | MacTavish's | Lunch with Robb Johnson | EDA | 1 employee, 1 non-City |
| 11-23-99 | \$78.96 | MacTavish's | "Kelm & Associates regarding legislation, lobbying/EDA" | EDA | Unknown |
| 12-02-99 | \$41.06 | MacTavish's | "BPAA meeting/staff & community relations" newly elected President of BPAA | Rec & Park | 2 employees, 1 intern, 1 non-City |
| 12-08-99 | \$40.00 | Champps (New Brighton) | "SK, SC, S. Inman, MulRuff" | EDA | 2 employees, 2 non-City |
| 12-09-99 | \$13.40 | Keys - Brooklyn Park | Meeting with T. Spears regarding gambling and community service issues | Admin. | 1 employee, 1 non-City |
| 12-10-99 | \$65.00 | Nicklow's (Crystal) | Meeting with Hennepin Recycling Group Board of Directors; Jerry Dulgar, Anne Norris, Jim Glasoe, Dan Donahue | O & M | Unknown |
| 01-04-00 | \$20.00 | TGI Fridays | Development meeting Stacie & Sid Inman | EDA | 1 employee, 1 non-City |
| 01-14-00 | \$21.00 | MacTavish's | Consulting agreements input, Cliff Hoffman, Greg Andrews | Finance | 1 employee, 1 non-City |
| 01-21-00 | \$15.87 | Chili's | Stacie, Sid Inman, the Village development meeting | EDA | 1 employee, 1 non-City |
| 02-03-00 | \$32.33 | MacTavish's | Entertainment District | EDA | 2 employees, 1 non-City |
| 02-03-00 | \$17.78 | MacTavish's | "Tim McShane re 610, Ryan" | EDA | 1 employee, 1 non-City |
| 02-25-00 | \$39.00 | MacTavish's | Pre Audit meeting | Finance | 2 employees, 2 non-City |
| 02-25-00 | \$8.16 | Burger King | Dan Rooke - lunch | Finance HR Division | 1 employee, 1 non-City |
| 03-14-00 | \$41.07 | MacTavish's | "Development Meeting SC, AN, Ryan" | EDA | 2 employees, 1 non-City |

| Date | Amount | Vendor | Purpose | Department | Attendees |
|-------------|---------------|-----------------------|---|--------------------------|----------------------------------|
| 03-15-00 | \$42.52 | MacTavish's | "Lt. promotion board lunch" | Police | 1 employee, 3 non-city |
| 03-16-00 | \$33.65 | MacTavish's | Mayor and Todd Paulson - Met Council | Admin. | 1 employee, Mayor, 1 non-City |
| 03-23-00 | \$29.61 | Lancer at Edinburgh | Box lunches for interview panel for Assistant Finance Director position on 3/24/00 | Finance | 3 employees, 1 non-City |
| 03-24-00 | \$32.54 | MacTavish's | Curt Boganey, Linda St. John, Lee Skavager | Admin. | 2 employees, 1 non-City |
| 03-31-00 | \$42.21 | Northland Inn | Dan Rooke - lunch | Finance HR Division | 1 employee, 1 non-City |
| 04-06-00 | \$20.31 | MacTavish's | Brooklyn Chamber Director | Admin. | 1 employee, 1 non-City |
| 04-13-00 | \$18.92 | MacTavish's | Meeting with Kevin Frazell - League of Minnesota Cities staff | Admin. | 1 employee, 1 non-City |
| 04-19-00 | \$21.91 | MacTavish's | Business lunch regarding entertainment district ideas. Attendees: Linda St. John, David Sherman | Rec & Park | 1 employee, 1 non-City |
| 05-03-00 | \$30.78 | MacTavish's | Meeting. with compensation study consultant | Finance - HR Division | 1 employee, 1 non-City |
| 05-12-00 | \$20.67 | MacTavish's | Chamber - Gary Depalm, Dave Looby, S. Clark | EDA | 1 employee, 2 non-City |
| 05-17-00 | \$52.27 | MacTavish's | Claims management meeting. 3 employees, Dan Rooke, & Bob Weisbrod, LMCTT Branch Manager | Finance - HR Division | 3 employees, 2 non-City |
| 05-30-00 | \$28.72 | Ruby Tuesdays | Entertainment District Development Meeting John Cok, City of Champlin, SC, HB | EDA | 2 employees, 1 non-City |
| 06-09-00 | \$18.37 | Perkins (Plymouth) | "Clark, AmCon Const., Development Meeting" | EDA | 1 employee, others non-City |
| 06-12-00 | \$13.79 | Leeann Chin | Lunch with Dan Rooke regarding Insurance Renewal | Finance - HR Division | 1 employee, 1 non-City |
| 06-15-00 | \$12.95 | Leeann Chin | Lunch meeting with consultant | Finance | 1 employee, 1 non-City |
| 06-15-00 | \$44.30 | MacTavish's | "Development Meeting RIA" | EDA | 2 employees, 2 non-City |
| 06-21-00 | \$36.17 | Modern Café | Lunch meeting on State Legislation | EDA | 3 employees, 1 non-City |

| Date | Amount | Vendor | Purpose | Department | Attendees |
|-------------|---------------|--------------------------|--|------------------------|--|
| 06-21-00 | \$58.00 | MacTavish's | Preparation for two arbitration cases | Police | 4 employees, 1 non-City |
| 06-22-00 | \$20.98 | MacTavish's | Sid Inman regarding EDA budgets | EDA | 1 employee, 1 non-City |
| 06-27-00 | \$32.00 | MacTavish's | Meeting with landscape architect "to discuss master plan for Oak Grove Park" | Rec & Park | 2 employees, 1 non-City |
| 07-06-00 | \$51.86 | MacTavish's | "Moody's Meeting: - Ehlers (Inman, Ruff), Deblon, Andrews, Clark" | EDA | 3 employees, 2 non-City |
| 07-06-00 | \$7.54 | Burger King | Dan Rooke - lunch | Finance HR Division | 1 employee, 1 non-City |
| 07-10-00 | \$22.58 | MacTavish's | Meeting with S. Vargas, County Executive regarding County/City cooperation | Admin. | 1 employee, 1 non-City |
| 07-10-00 | \$33.74 | MacTavish's | Lunch meeting-grievance arbitration- M. Anderson, consultant, police staff | Finance | 1 employee, 1 non-City, others unknown |
| 07-26-00 | \$23.00 | Unknown (no receipt) | Lunch with Bill Ramsey | Comm. Dev. | 1 employee, 1 non-City |
| 07-27-00 | \$15.07 | Perkins | Meeting with Joe Straass regarding NMMA | Admin. | 1 employee, 1 non-City |
| 08-02-00 | \$13.07 | Subway | Lunch with Dan Rooke/Steve Lawrence - insurance | Finance HR Division | 1 employee, 2 non-City |
| 08-03-00 | \$9.66 | Leeann Chin | Lunch with consultant, Mark A. & Marianne Oyaas | Finance | 1 employee, 1 non-City |
| 08-24-00 | \$40.00 | Unknown (not on receipt) | Lunch Meeting - labor relations | Finance | 4 employees, 1 non-City |
| 09-07-00 | \$13.29 | Taco Bell | Lunch with Steve Lawrence/Jon Watson - insurance | Finance HR Division | 1 employee, 2 non-City |
| 09-08-00 | \$26.31 | Perkins | Village Development Meeting - Scott, Stacie, Rob (illegible) | EDA | 2 employees, 1 non-City |
| 09-13-00 | \$32.76 | Chili's | A meeting with Sunny Fuller, Planning Commissioner, Scott Clark, Stacie Kvilvang regarding Village North | EDA | 2 employees, 1 non-City |
| 09-19-00 | \$29.75 | Carbonne's Pizza | Subject Legislation | EDA | 3 employees, 4 non-City |
| 09-20-00 | \$33.55 | Northland Inn | Business luncheon - MRPA Awards meeting with Jon Gueban to develop yearly goals | Rec & Park | 1 employee, 1 non-City |

| Date | Amount | Vendor | Purpose | Department | Attendees |
|-------------|---------------|--------------------------|--|---------------------|---|
| 09-21-00 | \$135.44 | Pickwich Tavern (Duluth) | Dinner while attending a conference ¹ | Comm. Dev. | 3 employees, 2 non-City |
| 09-27-00 | \$20.00 | Unknown (no receipt) | “Meet with NSP/lunch meeting” | Comm. Dev. | 1 employee, 1 non-City |
| 10-16-00 | \$20.00 | MacTavish’s | Grant coordination meeting/lunch session | Rec & Park | 2 employees, 1 non-City |
| 10-16-00 | \$25.79 | Godfathers Pizza | Compensation study meeting with consultants & city employees | Admin. | 2 employees, other non-City |
| 10-24-00 | \$38.81 | Northland Inn | Lunch with Dan Rooke, the Insurance Broker. The meeting was to discuss insurance renewal and schedules | Finance HR Division | 1 employee, 1 non-City |
| 11-06-00 | \$31.00 | TGI Friday’s (Plymouth) | Meeting with Hennepin Parks on Regional Trail | Rec & Park | Unknown |
| 11-06-00 | \$28.98 | Leeann Chin | Preparation for Council work session on compensation | Finance | 3 employees, 1 non-City |
| 11-06-00 | \$11.06 | MacTavish’s | Lunch meeting with consultant Marianne Oyaas | Finance HR Division | 1 employee, 1 non-City |
| 11-07-00 | \$23.92 | MacTavish’s | Lunch meeting with consultant Marianne Oyaas | Finance HR Division | 1 employee, 1 non-City |
| 11-08-00 | \$36.10 | MacTavish’s | Curt Boganey, Greg Andrews, Marianne Oyaas, Mark Anderson - compensation study | Finance | 3 employees, 1 non-City |
| 11-08-00 | \$23.65 | MacTavish’s | David Looby, Scott Clark-Chamber business | EDA | 1 employee, 1 non-City |
| 11-17-00 | \$29.51 | MacTavish’s | Development meeting | EDA | 2 employees, 1 non-City |
| 12-13-00 | \$30.05 | MacTavish’s | “S/A FBI for LEEDS meeting” | Police | Unknown |
| 01-08-01 | \$20.38 | Hideaway Café | Legislation agenda SK, MA, SC, - Tucker Carlson | EDA | 3 employees, 1 non-City |
| 01-22-01 | \$22.20 | Benchwarmer Bob’s | Development meeting | EDA | 2 employees, 1 non-City, others illegible |
| 01-24-01 | \$13.43 | Perkins | Development meeting | EDA | 1 employee, 1 non-City |
| 01-25-01 | \$70.26 | Festival Foods | Osseo School Assistant Superintendent Hennepin County Sheriffs Investigators were assisting on an investigation involving a school employee. | Police | Unknown |

¹ The itemized receipt obtained by the OSA for this expenditure reveals alcohol.

| Date | Amount | Vendor | Purpose | Department | Attendees |
|-------------|---------------|--------------------------|--|-------------------------|--|
| 02-01-01 | \$9.98 | Leeann Chin | Lunch meeting with consultant | Finance | 1 employee, 1 non-City |
| 02-02-01 | \$15.98 | MacTavish's | Take-out meals for meeting with compensation study consultant: Mark A. & Marianne Oyaas" | Finance HR Division | 1 employee, 1 non-City |
| 02-12-01 | \$20.20 | Applebee's | Lunch meeting with (illegible) district chief | Fire | 1 employee, 1 non-City |
| 02-15-01 | \$14.65 | Perkins | Development meeting - Amcon | EDA | 1 employee, 1 non-City |
| 02-20-01 | \$15.70 | Leeann Chin | Historical Farm Insurance - Dan Rooke | Finance | 1 employee, 1 non-City |
| 03-01-01 | \$29.36 | Unknown | LCA contribution meeting | EDA | 4 employees, 2 non-City |
| 03-05-01 | \$67.76 | MacTavish's | Business meeting-Golf Shop computer system | Rec & Park | 5 employees, 1 non-City |
| 03-06-01 | \$23.91 | MacTavish's | Lunch with Golf TRAC consultant | Rec & Park | 2 employees, others unknown |
| 03-07-01 | \$48.67 | MacTavish's | Discuss Web TRAC | Finance ITS Division | 3 employees, 1 non-City |
| 03-08-01 | \$56.93 | MacTavish's | Lunch with Vermont Systems trainer | Rec & Park | 4 employees, 1 non-City |
| 03-27-01 | \$14.43 | Leeann Chin | Lunch-Dan Rooke, Park and Rec Issues, Historical Farm contracts | Finance | 1 employee, 1 non-City |
| 04-05-01 | \$38.00 | MacTavish's | Development of Next Stage (Sid Inman) | EDA | 3 employees, 1 non-City |
| 04-17-01 | \$20.00 | Unknown | Lunch for 2 employees, Jim Holmes and S. Inman-Legislation-The Village | EDA | 2 employees, 2 non-City |
| 04-24-01 | \$21.49 | Perkins | Meeting and appreciation lunch for Paul Zunker-AED Vendor | Finance | 1 employee, 1 non-City |
| 05-21-01 | \$16.02 | Leeann Chin | Lunch with Dan Rooke, Insurance renewal. | Finance | 1 employee, 1 non-City |
| 06-13-01 | \$7.21 | Burger King | Insurance renewal - Dan Rooke | Admin. | 1 employee, 1 non-City |
| 06-19-01 | \$60.00 | MacTavish's | P.C. Steering Committee | EDA | 2 employees, 4 non-City |
| 08-07-01 | \$51.28 | Hooligan's (Maple Grove) | Meeting development - The Village | EDA | 2 employees, 1 non-City, 1 unknown |

| Date | Amount | Vendor | Purpose | Department | Attendees |
|--------------|-------------------|---------------|--|-------------------|------------------------|
| 08-17-01 | \$24.99 | MacTavish's | Lunch with Hennepin County Commissioner Mike Opat | Police | 1 employee, 1 non-City |
| 11-29-01 | \$19.18 | MacTavish's | Discussion of future development plans/business and economic development for City 610 corridor | EDA | 1 employee, 1 non-City |
| | | | | | |
| Total | \$3,048.05 | | | | |

ATTACHMENT 8

CITY-PURCHASED MEALS WITH NO FURTHER EXPLANATION

| Date | Amount | Location | Description | Code* | Department |
|-------------|---------------|------------------------------|----------------------|--------------|-------------------------|
| 01-06-99 | \$15.92 | Unknown | "Business lunch" | 8600 | Rec & Park |
| 01-12-99 | \$32.00 | Benchwarmer Bob's | "Lunch mtg. expense" | 8600 | Finance ITS Division |
| 01-19-99 | \$55.73 | Carbone's Pizzeria | "Food meeting" | 8600 | Admin. |
| 01-20-99 | \$29.00 | Red Lobster | "Meeting Expense" | 8600 | Finance HR Division |
| 02-05-99 | \$49.67 | Champps - Maple Grove | None | 4201 | Finance HR Division |
| 02-10-99 | \$18.18 | Unknown | "Meeting luncheon" | 8600 | Comm. Dev. |
| 02-18-99 | \$23.69 | Perkins (Minnetonka) | "Meeting Exp." | 8600 | Fire |
| 03-16-99 | \$18.19 | 50s Grill | "Meeting expense" | 8600 | Comm. Dev. |
| 03-17-99 | \$14.79 | MacTavish's | None | 8600 | Rec & Park |
| 03-18-99 | \$23.00 | Chili's | "Lunch mtg." | 8600 | EDA |
| 03-23-99 | \$31.79 | Subway | "Dinner meeting" | 8600 | Fire |
| 03-25-99 | \$14.30 | Perkins | "Mtng. expense" | 8600 | Finance |
| 03-30-99 | \$18.21 | Applebee's | None | 8600 | Rec & Park |
| 03-31-99 | \$40.00 | Champps - Maple Grove | None | 4201 | Finance HR Division |
| 04-05-99 | \$59.31 | MacTavish's | None | 8600 | EDA |
| 04-08-99 | \$137.89 | MacTavish's | None | 8600 | EDA |
| 04-09-99 | \$43.88 | Benchwarmer Bob's | None | 6301 | Finance |
| 04-09-99 | \$21.92 | MacTavish's | None | 8600 | EDA |
| 04-12-99 | \$21.60 | MacTavish's | None | 8600 | EDA |
| 04-13-99 | \$20.52 | MacTavish's | "Lunch mtg." | 8600 | EDA |
| 04-14-99 | \$20.54 | MacTavish's | None | 8600 | EDA |
| 04-21-99 | \$71.30 | La Casita Mexican Restaurant | "Luncheon" | 8600 | EDA |
| 04-27-99 | \$21.00 | MacTavish's | None | 8600 | Finance |

| Date | Amount | Location | Description | Code* | Department |
|-------------|---------------|----------------------------------|---------------------------|--------------|------------------------|
| 04-28-99 | \$25.00 | Lancer at Edinburgh | None | 8600 | Rec & Park |
| 04-30-99 | \$70.00 | Champps-Maple Grove | None | 8600 | Finance HR Division |
| 05-05-99 | \$29.24 | MacTavish's | None | 8600 | Rec & Park |
| 06-22-99 | \$20.00 | MacTavish's | "Lunch mtg." | 8600 | EDA |
| 06-25-99 | \$20.53 | Chili's | "Meeting supplies" | 8600 | Comm. Dev. |
| 07-13-99 | \$26.89 | Unknown | "Business lunch" | 8600 | Rec & Park |
| 07-15-99 | \$34.85 | Carbone's Pizzeria | "Bus. lunch" | 8600 | Rec & Park |
| 07-29-99 | \$34.36 | Godfather's Pizza | "Meeting expense" | 8600 | Finance |
| 08-11-99 | \$25.84 | MacTavish's | "Mtg. expense" | 8600 | Comm. Dev. |
| 08-19-99 | \$15.25 | Unknown (4 meals) | "Meeting expense" | 8600 | Finance |
| 09-01-99 | \$6.78 | Subway (2 meals) | "Business lunch" | 8600 | EDA |
| 09-14-99 | \$54.61 | MacTavish's (10:11 p.m.) | None ¹ | 8600 | EDA |
| 09-22-99 | \$56.11 | Olive Garden | None | 8600 | Finance HR Division |
| 10-25-99 | \$10.00 | MacTavish's (1 meal) | "Lunch mtg." | 8600 | EDA |
| 10-27-99 | \$75.50 | Caribou Coffee | None | 4200 | Finance |
| 10-28-99 | \$4.80 | Unknown (no receipt) | "Meetings/lunch" | 8600 | Comm. Dev. |
| 10-29-99 | \$7.77 | Unknown (no receipt) | "Meetings/lunch" | 8600 | Comm. Dev. |
| 11-02-99 | \$12.00 | Benchwarmer Bob's | "Lunch mtg." | 8600 | EDA |
| 11-19-99 | \$55.24 | Don Pablos | None | 4200 | Finance HR Division |
| 12-15-99 | \$34.00 | Angeno's Pizza | None | 4200 | Finance |
| 12-16-99 | \$21.59 | Chili's | "Mtg." | 8600 | Comm. Dev. |
| 12-20-99 | \$88.82 | Lancer Catering (12 box lunches) | None | 4200 | Comm. Dev. |
| 01-10-00 | \$40.92 | Delisi's Italian Restaurant | "PJT# Giving" | 4200 | Admin. |
| 01-13-00 | \$14.25 | Caribou Coffee | "Mtg." | 4200 | Comm. Dev. |
| 02-02-00 | \$35.94 | Scoreboard Pizza | Pizza and Pop for meeting | 8600 | Finance |
| 03-06-00 | \$11.17 | Panera Bread | "Business lunch" | 8600 | Rec & Park |

¹

Itemized receipt obtained by the OSA from MacTavish's reflects alcohol.

| Date | Amount | Location | Description | Code* | Department |
|--------------|-------------------|--------------------|-------------------------|--------------|-------------------|
| 05-16-00 | \$30.78 | MacTavish's | None | 8600 | Rec & Park |
| 06-29-00 | \$24.00 | Carbone's Pizzeria | "Pizzas for Lunch mtg." | 8600 | Comm. Dev. |
| 06-30-00 | \$17.24 | Davanni's Pizza | "Mtng. Lunch" | 8600 | Finance |
| 11-02-00 | \$12.67 | MacTavish's | None | 8600 | Admin. |
| 11-06-00 | \$11.01 | Perkins | None | 8600 | Admin. |
| 01-31-01 | \$50.00 | Pizza Hut | "Food-meeting" | 4200 | Admin. |
| | | | | | |
| Total | \$1,779.59 | | | | |

* Accounting codes used by the City are:
4200 and 4201 Operating supplies
6300 and 6301 Advertising
7400 Miscellaneous other charges
8600 Meeting and travel expense

ATTACHMENT 9

MEALS FOR WHICH THE OSA CANNOT DETERMINE THE IDENTITY OF ALL THE PEOPLE

| Date | Amount | Location | Description | Department | Attendees |
|----------|----------|-------------------------------|--|------------|----------------------------------|
| 06-10-99 | \$22.00 | Papa John's | Property managers meeting lunch | Comm. Dev. | No names listed |
| 07-07-99 | \$25.29 | Benchwarmer Bob's | Business lunch to discuss direction | O & M | No names listed |
| 07-13-99 | \$61.19 | Papa John's (Brooklyn Center) | "The Village Task Force Mtg." (10:24 p.m.) (Date on receipt is 04-21-00) | Comm. Dev. | No names listed |
| 08-19-99 | \$29.53 | MacTavish's | "Charter & M. Grove re: Master Plan" (9:51 p.m.) ¹ | EDA | No names listed |
| 08-31-99 | \$33.27 | TGI Fridays | Summer Blossom Judges lunch | EDA | No names listed |
| 10-11-99 | \$37.52 | Champps - Maple Grove | Maranatha Senior Housing Project | EDA | 2 employees, others illegible |
| 10-13-99 | \$118.53 | Leeann Chin | "Mtg expense-open house" | O & M | No names listed |
| 11-06-99 | \$86.47 | 50's Grill | Youth Nights Advisory Team planning lunch after attending super summit for youth | Rec & Park | 2 employees, 7 unable to ID |
| 11-08-99 | \$208.41 | Lancer at Edinburgh | Golf Course discussion | Comm. Dev. | No names listed (12 people) |
| 11-22-99 | \$68.00 | MacTavish's | Deck the Boulevard Meeting (6:49 p.m.) ² | EDA | 5 employees, others unable to ID |
| 11-22-99 | \$23.00 | Unknown | Lunch meeting - the Village | EDA | No names listed |
| 12-29-99 | \$33.65 | MacTavish's | Meeting with City managers regarding task force issues | Admin. | No names listed |
| 01-03-00 | \$22.00 | MacTavish's | "CRR re Redw./Village" | EDA | No names listed |
| 01-18-00 | \$23.70 | MacTavish's | Food for meeting w/local city managers regarding ICMA task force | Admin. | No names listed |

¹ The itemized receipt obtained by the OSA for this expenditure reveals alcohol.

² The itemized receipt maintained by the City for this expenditure reveals alcohol and appetizers.

| Date | Amount | Location | Description | Department | Attendees |
|-------------|---------------|-----------------------------|--|---------------------|----------------------------------|
| 02-03-00 | \$20.00 | Chili's ³ | Lunch meeting with Don Kind regarding Engineering Division performance | Comm. Dev. | Unable to ID |
| 02-07-00 | \$17.46 | MacTavish's | "Brad Hoffman re: Chamber, Nelson" | EDA | Unable to ID |
| 02-22-00 | \$29.31 | The Golden Dragon | Working lunch while preparing for a disciplinary arbitration | Police | No names listed |
| 03-02-00 | \$14.62 | Perkins (Plymouth) | Development Meeting - SC, JW | EDA | 1 employee, 1 unable to ID |
| 03-09-00 | \$20.09 | Unknown pizza | Staffing committee meeting | Fire | 1 employee 5 unable to ID |
| 04-24-00 | \$21.05 | MacTavish's | Human Resource Commission | Admin. | No names listed |
| 04-28-00 | \$26.42 | Champps - Maple Grove | Development meeting, Stacie, Liz Paige | EDA | 1 employee, 1 unable to ID |
| 05-18-00 | \$56.92 | Northland Inn | Illegible | EDA | 2 employees, 2 illegible |
| 07-06-00 | \$34.07 | MacTavish's | The Village/Shingle Creek | EDA | 2 employees, 2 unable to ID |
| 07-10-00 | \$29.34 | Benchwarmer Bob's | Teen planning meeting - Paul Courseneau, Kate LeRoy, Roxanne Palm | Rec & Park | 2 employees, 1 unable to ID |
| 07-12-00 | \$134.75 | MacTavish's | Illegible | EDA | Approximately 15 illegible names |
| 07-13-00 | \$42.17 | MacTavish's | Summer Blossom, Will, Carol, Theresa & Dorothy Adair | EDA | 3 employees, 1 unable to ID |
| 07-17-00 | \$24.88 | Chili's | Enrichment camp planning meeting - Jan D., Tracy V., Jamie C., Kristen J. | Rec & Park | 2 employees, 2 unable to ID |
| 07-21-00 | \$19.00 | The Golden Dragon | To discuss Honey Computer system: Gary Lang, Steve Lawrence, John Phillipi | O & M | 2 employees, 1 unable to ID |
| 07-24-00 | \$24.52 | Atrium Catering | "CP RE Code Enforcement" | EDA | No names listed |
| 08-23-00 | \$60.40 | Ciatti's Italian Restaurant | Arbitration hearing lunch | Finance HR Division | No names listed |
| 10-03-00 | \$34.98 | Chili's | Bill Wenk, Jason Aarsvold, Stacie Kvilvang - the Village | EDA | 2 employees, 1 unable to ID |
| 10-16-00 | \$30.29 | Northland Inn | Meeting with Ramsey regarding Community Development Restructuring | Admin. | 1 employee, 1 unable to ID |

| Date | Amount | Location | Description | Department | Attendees |
|--------------|-------------------|---------------------|---|---------------------|------------------------------------|
| 11-09-00 | \$71.74 | Shelly's Woodroast | Meeting with Waste Management - Tour of Facilities-St. Louis Park & St. Paul Contractor Representatives. & Administration recycling staff | O & M | No names listed |
| 11-15-00 | \$40.17 | MacTavish's | Discuss opportunities for future Women's Senior Golf Tournament at Edinburgh Pro Tour | Rec & Park | 3 employees, 1 unable to ID |
| 12-07-00 | \$72.64 | Domino's Pizza | Grant Meeting | Rec & Park | No names listed |
| 12-20-00 | \$18.99 | Pizza-Unknown | Investigation Team | Finance HR Division | No names listed |
| 01-19-01 | \$214.83 | Lancer at Edinburgh | Development meeting | Admin. | No names listed |
| 02-05-01 | \$45.66 | TGI Fridays | To discuss donation of land along river | Comm. Dev. | 2 employees, 2 unable to ID |
| 04-12-01 | \$137.42 | MacTavish's | Real Estate Forum debriefing | EDA | 12 employees, 1 unable to ID |
| 07-03-01 | \$57.34 | MacTavish's | Meeting regarding Eder Park Apartments | EDA | 3 employees, 2 unable to ID |
| 08-28-01 | \$21.85 | MacTavish's | "Lunch mtg with: St., Scott Clark and developer. Purpose: future planning concepts" | Rec & Park | 2 employees, No other names listed |
| | | | | | |
| Total | \$2,113.47 | | | | |

ATTACHMENT 10

MISCELLANEOUS EMPLOYEE GIFTS

| Date | Amount | Vendor | Purpose ¹ | Department |
|----------|----------|-----------------------------|--|-------------------------|
| 01-25-99 | \$51.87 | G. Neil Companies | Birthday cards | Police |
| 01-25-99 | \$295.00 | Gift Certificate Center Co. | \$250.00 premier choice gift cert. (Recipient unknown) | Finance HR Division |
| 01-28-99 | \$12.35 | Robin Lee's Hallmark | Cards for office sympathy, get well | Rec & Park |
| 03-16-99 | \$45.77 | Michaels | 23 Bunny Mugs | Finance HR Division |
| 04-06-99 | \$40.00 | Rainbow Foods | Gift certificates | Finance HR Division |
| 04-06-99 | \$40.00 | Cub Foods | No explanation ² | Finance HR Division |
| 04-11-99 | \$125.00 | Target | Five \$25.00 gift certificates for part-time licensing clerks | Finance |
| 04-22-99 | \$40.00 | Home Place | Two \$20.00 Gift certificates | Finance HR Division |
| 06-25-99 | \$39.40 | Judy's Cottage Florist | City Clerk plant from City Council | Mayor/Council |
| 06-25-99 | \$38.40 | Judy's Cottage Florist | Sympathy flowers-employee's mother | O & M |
| 07-26-99 | \$330.00 | Gift Certificate Center Co. | 3 Gift Certificates (\$50, \$100, & \$150) | Finance HR Division. |
| 09-14-99 | \$11.77 | Robin Lee's Hallmark | Sympathy Cards | Fire |
| 09-16-99 | \$2.66 | Robin Lee's Hallmark | Sympathy Card | EDA |
| 10-04-99 | \$315.00 | Mall of America | Six \$50.00 Gift Certificates | Finance |
| 10-13-99 | \$39.91 | Bachmans | Plant arrangement from Department to [Employee's] family | Rec & Park |
| 10-25-99 | \$20.18 | Barnes & Noble | Supplies & giveaways for 10/27/99 supervisor's meeting | Finance HR Division |

¹ All purpose explanations were taken from information on the invoice, or from notes written by employees.

² There is no explanation for this expenditure. However, it appears that it may have been for gift certificates because it is the same amount, and purchased on the same day, as the gift certificates from Rainbow Foods.

| Date | Amount | Vendor | Purpose | Department |
|-------------|---------------|-----------------------------|--|-------------------------|
| 10-27-99 | \$10.00 | Target | Gift Certificate | Finance HR Division |
| 10-27-99 | \$53.44 | Walmart | Supplies & giveaways for 10/27/99 supervisor's meeting | Finance HR Division |
| 12-09-99 | \$79.61 | Robin Lee's Hallmark | Holiday Greeting Cards ³ | O & M |
| 12-10-99 | \$50.91 | Robin Lee's Hallmark | Holiday Greeting Cards | Rec & Park |
| 12-20-99 | \$15.92 | Robin Lee's Hallmark | Holiday Greeting Cards | Comm. Dev. |
| 01-11-00 | \$23.08 | Current | "Misc. cards for Admin." | Admin. |
| 01-28-00 | \$660.00 | Gift Certificate Center Co. | Six \$100.00 gift certificates ⁴ | Finance |
| 02-08-00 | \$59.25 | Potpourri Floral Co. | [Employee] accident | Rec & Park |
| 03-14-00 | \$45.00 | Target | Three gift certificates (\$25.00, \$10.00, and \$10.00) | Finance ITS Division |
| 04-12-00 | \$55.00 | Gift Certificate Center Co. | Gift Certificate for employee ⁵ | Finance |
| 04-26-00 | \$110.00 | Gift Certificate Center Co. | \$100.00 Gift Certificate for employee | Finance ITS Division |
| 04-27-00 | \$330.00 | Gift Certificate Center Co. | Three \$100.00 gift certificates for employees | Finance HR Division |
| 05-03-00 | \$23.42 | Linder's Flower Mart | [Employee] Farewell Plant | Finance |
| 05-10-00 | \$20.00 | Target | Two \$10.00 Gift Certificates (Recipients unknown) | Admin. |
| 07-25-00 | \$400.00 | Target | Twenty \$20.00 gift cards "Counselor Appreciation-Safety Camp" | Fire |
| 08-10-00 | \$100.00 | Target | Five \$20.00 gift cards "Safety Camp for helpers" | Fire |
| 08-11-00 | \$139.99 | G-Neil | Attitude 24x30 wood frame ("employee recognition") | Admin. |
| 08-25-00 | \$17.20 | Target | Eight Cards | Comm. Dev. |
| 08-29-00 | \$3.73 | Snyder Drug | Greeting Card | Comm. Dev. |

³ The Hallmark invoice stated that the expenditures is for "Xmas Box CDS." A handwritten notation stated that the expenditure is for "Holiday Greeting Cards."

⁴ At least five out of six employees given the gift certificates were also taken to lunch on February 4, 2000, for a "Y2K Celebration."

⁵ The same employee was taken to lunch on May 2, 2000, "after all the research done on the new copier."

| Date | Amount | Vendor | Purpose | Department |
|--------------|-------------------|---|--|-------------------------|
| 08-31-00 | \$120.00 | Gift Certificate Center Co. | \$100.00 Gift Certificate for an employee | Finance HR Division |
| 09-14-00 | \$25.07 | Mobil | Pop & chips for O & M guys delivering supplies for primary election | Admin. |
| 09-15-00 | \$31.90 | Dairy Queen | Buster Bars for O & M staff that helped w/delivering of election materials | Admin. |
| 10-11-00 | \$100.00 | Lancer at Edinburgh | "Gift certificates/supplies for programs" | Rec & Park |
| 11-08-00 | \$47.55 | Dairy Queen | Treats for O & M Personnel | Admin. |
| 11-13-00 | \$194.15 | Baudville | Team key chains | Rec & Park/ Admin. |
| 11-28-00 | \$140.00 | Applebees | "I wanted to take (election) staff members out to lunch and discuss after election activities. This was also to be a thank you for their hard work. Time didn't allow this to happen so I purchased gift certificates and mailed them as a thank you." (One \$100.00 and one \$40.00 gift certificate) | Admin. |
| 12-01-00 | \$291.75 | Harry & David | "Recognition items for HR personnel - Annual Practice" ⁶ | Finance HR Division |
| 12-13-00 | \$31.84 | Robin Lee's Hallmark | Cards/Communications - Golf Course Admin. | Golf Course Admin. |
| 01-17-01 | \$20.00 | Cash prizes Petty cash reimbursement | Two \$10.00 Cash Prizes for Survey on MS office | Finance ITS Division |
| 02-09-01 | \$73.70 | Paper Direct | "Paper for City managers 2001 Holiday letter to employees. Purchased early due to a 50% off sale." | Admin. |
| 02-12-01 | \$23.01 | KMart | Valentine candy for employees | Admin. |
| 04-25-01 | \$167.74 | Fanny Farmer | Employee Recognition Candy for 29 clerical staff members | Police |
| 06-01-01 | \$6.32 | Robin Lee's Hallmark | 3 greeting cards | Admin. |
| 11-15-01 | \$16.15 | Robin Lee's Hallmark | Cards to have available for "Get Well" & "Sympathy" | Mayor/Council |
| | | | | |
| Total | \$4,933.04 | | | |

⁶ These gifts are in addition to the gifts discussed in Section III of this Report. According to City documents, no receipt was requested for this expenditure, so the OSA is unable to determine to whom the gifts were sent.

ATTACHMENT 11

EMPLOYEE APPRECIATION/RECOGNITION MEALS

| Date | Amount | Vendor | Purpose | Department |
|--------------|-------------------|---------------------|---|-------------------------|
| 03-01-99 | \$87.00 | Champps-Maple Grove | Budget Appreciation Luncheon | Finance |
| 05-17-99 | \$170.00 | Champps-Maple Grove | Finance Department Appreciation Luncheon | Finance |
| 08-24-99 | \$95.82 | Champps-Maple Grove | Policy Governance Council-Thank You Luncheon | Admin. |
| 12-17-99 | \$76.00 | Leeann Chin | ITS Appreciation | Finance |
| 02-09-00 | \$32.60 | Carbonne's Pizza | Employee Recognition Luncheon | Finance HR Division |
| 05-02-00 | \$20.34 | Chilis | "Treated [employee] to lunch after all the research done on the new copier" | Finance |
| 05-19-00 | \$60.13 | Don Pablos | Staff Recognition Lunch | Finance HR Division |
| 05-23-00 | \$40.00 | History Theatre | Staff Recognition* | Rec & Park |
| 05-24-00 | \$50.00 | Saint Paul Hotel | Staff Recognition* | Rec & Park |
| 06-01-00 | \$27.00 | Godfather's Pizza | "All ITS Staff: Recognize Efforts for VIRUS Breakouts" | Finance ITS Division |
| 08-10-00 | \$36.38 | Cub Foods | "MSC Recognition" | Finance HR Division |
| 08-28-00 | \$66.02 | Olive Garden | Human Resource Recognition-HR staff | Finance HR Division |
| 08-29-00 | \$29.86 | MacTavish's | Employee Recognition-HR staff and "other various staff" | Finance HR Division |
| 12-21-00 | \$113.79 | MacTavish's | Safety Committee Staff Recognition | Finance HR Division |
| 02-05-01 | \$17.88 | Cub Foods | Recognition for water main break | Admin |
| 05-15-01 | \$184.41 | Houlihans | Finance Appreciation Lunch | Finance |
| | | | | |
| Total | \$1,107.23 | | | |

* OSA was unable to determine if the expenditures were for meals or gift certificates.

ATTACHMENT 12

EMPLOYEE CELEBRATIONS

| Date | Amount | Location | Description | Department |
|-------------|---------------|------------------------|--|------------------------|
| 01-14-99 | \$11.99 | Jack's Bakery | Cake: good luck to employee | Police |
| 01-28-99 | \$54.88 | Jack's Bakery | Cake: employee retirement | Finance HR Division |
| 01-28-99 | \$43.49 | Paper Warehouse | Paper Supplies - Employee party | Finance HR Division |
| 01-28-99 | \$37.98 | Cub Foods | Employee retirement party plant, crackers | Finance HR Division |
| 02-03-99 | \$161.20 | Litin Paper Company | Birthday, decor, theme, gift package, etc. | Finance HR Division |
| 02-08-99 | \$40.49 | Jack's Bakery | Cake: officer's swearing-in ceremony | Police |
| 02-10-99 | \$4.28 | Paper Warehouse | Employee Departure | Comm. Dev. |
| 02-10-99 | \$5.85 | Cub Foods | Employee Departure | Comm. Dev. |
| 03-15-99 | \$12.78 | Unknown | Vases for employee lunch | Admin. |
| 03-31-99 | \$40.49 | Jack's Bakery | Cake: employee retirement | Police |
| 03-30-99 | \$19.32 | Festival Foods | Employee retirement | Police |
| 04-12-99 | \$41.39 | Jack's Bakery | Cake: employee recognition luncheon | Mayor/Council |
| 04-20-99 | \$7.19 | Paper Warehouse | Napkin & Wine glasses | Admin. |
| 04-20-99 | \$7.65 | Rainbow Foods | Meirs Sparkling Chablis & Burgundy | Admin. |
| 04-29-99 | \$41.39 | Jack's Bakery | Cake: employee retirement | Fire |
| 05-25-99 | \$41.39 | Jack's Bakery | Cake: employee retirement | O & M |
| 06-01-99 | \$25.19 | Jack's Bakery | Cake: officer's swearing-in ceremony | Police |
| 06-03-99 | \$59.39 | Jack's Bakery | Cake: employee last day | O & M |
| 06-11-99 | \$38.69 | Jack's Bakery | Cake for 2 officers' promotions | Police |
| 06-18-99 | \$21.29 | Jack's Bakery | 3 ½ dozen sweets for employee birthday | Finance |
| 06-30-99 | \$38.69 | Jack's Bakery | Cake: employee departure | Police |
| 07-27-99 | \$26.62 | Jack's Bakery | Cookies for employee | Finance |
| 08-20-99 | \$23.39 | Jack's Bakery | Cake: employee departure | Police |

| Date | Amount | Location | Description | Department |
|-------------|---------------|------------------|---|-------------------------|
| 08-25-99 | \$23.39 | Jack's Bakery | Cake: employee departure | Police |
| 09-16-99 | \$43.19 | Jack's Bakery | Cake: employee's last day | O & M |
| 10-22-99 | \$23.39 | Jack's Bakery | Cake: "Best Wishes" to employee | Comm. Dev. |
| 11-10-99 | \$36.89 | Jack's Bakery | Cake: 3 officers' swearing-in | Police |
| 11-23-99 | \$36.76 | Rainbow Foods | Employee going away luncheon | Police |
| 12-06-99 | \$23.39 | Jack's Bakery | Cake: officer swearing -in | Police |
| 12-28-99 | \$9.97 | Paper Warehouse | Champagne glasses for New Year's Eve workers | Admin. |
| 01-06-00 | \$22.23 | Walgreens | Employee party | Rec & Park |
| 02-04-00 | \$38.69 | Jack's Bakery | Sheet cake for employee | Comm. Dev. |
| 02-04-00 | \$101.41 | The Olive Garden | Y2K Celebration ¹ (8 employees) | Finance ITS Division |
| 02-04-00 | \$27.72 | Festival Foods | Supplies for employee last day | Comm. Dev. |
| 02-08-00 | \$50.52 | Paper Warehouse | No explanation ("Over the Hill" party items) | O & M |
| 02-09-00 | \$41.39 | Jack's Bakery | Cake: employee birthday | O & M |
| 02-14-00 | \$23.39 | Jack's Bakery | Cake: swearing-in | Police |
| 02-15-00 | \$14.39 | Jack's Bakery | Cake: employee departure | Police |
| 03-02-00 | \$23.39 | Jack's Bakery | Cake: employee departure | Police |
| 03-15-00 | \$13.58 | Festival Foods | Card, grocery and floral items for employee certification recognition | Admin. |
| 03-21-00 | \$16.65 | Paper Warehouse | Employee going away party | Finance |
| 03-21-00 | \$3.86 | Cub Foods | Employee going away party | Finance |
| 03-23-00 | \$52.19 | Jack's Bakery | Cake: "Good Luck [Employee]" | Finance |
| 04-05-00 | \$25.19 | Jack's Bakery | Cake: officer swearing -in | Police |
| 04-06-00 | \$48.59 | Jack's Bakery | Cake: employee retirement | O & M |
| 04-12-00 | \$17.40 | Osseo Bakery | Employee farewell treats | Finance |
| 04-14-00 | \$43.04 | Cub Foods | Employee's first day | Finance HR Division |
| 04-25-00 | \$22.53 | Cub Foods | Employee party | Finance ITS Division |

¹ At least five of the six employees were also given \$100 gift certificates purchased on January 28, 2000.

| Date | Amount | Location | Description | Department |
|-------------|---------------|-----------------|--|-------------------------|
| 04-28-00 | \$56.69 | Jack's Bakery | Cake: employee departure | Finance ITS Division |
| 04-28-00 | \$39.59 | Jack's Bakery | Cake: employee promotion | Police |
| 05-25-00 | \$37.79 | Jack's Bakery | Cake for awards program | Police |
| 07-13-00 | \$24.29 | Jack's Bakery | Cake: employee birthday | O & M |
| 07-21-00 | \$25.19 | Jack's Bakery | Cake: for O & M | O & M |
| 07-25-00 | \$35.09 | Jack's Bakery | Cake: welcome for employees | Finance ITS Division |
| 08-29-00 | \$46.87 | Jack's Bakery | Cake: employee departure | Comm. Dev. |
| 08-31-00 | \$19.09 | Festival Foods | Punch: employee party | EDA |
| 08-31-00 | \$33.86 | Paper Warehouse | Employee party | EDA |
| 09-06-00 | \$47.30 | Cub Foods | Employee party supplies | Finance HR Division |
| 09-12-00 | \$25.29 | Jack's Bakery | Treats for employee departure | Finance |
| 09-12-00 | \$42.29 | Jack's Bakery | Cake: employee final day | O & M |
| 09-28-00 | \$42.29 | Jack's Bakery | Cake: employee retirement | O & M |
| 10-30-00 | \$15.29 | Jack's Bakery | Cake: employee departure | Police |
| 11-16-00 | \$44.09 | Jack's Bakery | Cake: 5 officers' swearing-in | Police |
| 12-11-00 | \$24.78 | Jack's Bakery | Cake and candles | Admin. |
| 12-19-00 | \$15.29 | Jack's Bakery | Cake: "Congratulations ITS Reunion 2002" | Finance ITS Division |
| 01-31-01 | \$21.60 | Osseo Bakery | Employee recognition | Finance |
| 02-16-01 | \$37.79 | Jack's Bakery | Cake: employee departure | Comm. Dev. |
| 02-19-01 | \$81.37 | Paper Warehouse | Party supplies for employee departure | Finance HR Division |
| 02-21-01 | \$54.89 | Jack's Bakery | Employee cake | Finance HR Division |
| 02-21-01 | \$12.39 | Cub Foods | Employee farewell party supplies | Finance HR Division |
| 03-30-01 | \$25.73 | Jack's Bakery | Treats for employee departure | Finance |
| 05-22-01 | \$33.68 | Rainbow Foods | Farewell party for employee | O & M |
| 05-23-01 | \$32.93 | Paper Warehouse | Plates/forks/cups etc. for farewell party for employee | O & M |
| 05-23-01 | \$52.19 | Jack's Bakery | Employee-Final day of employment | O & M |

| Date | Amount | Location | Description | Department |
|--------------|-------------------|-----------------|--|-------------------|
| 05-30-01 | \$63.84 | Jack's Bakery | 5 dozen cookies and cake: five officers swearing-in | Police |
| 06-22-01 | \$33.29 | Jack's Bakery | Cake: employee departure | Comm. Dev. |
| 06-26-01 | \$14.90 | Office Max | Award frame for employee departure | Mayor/Council |
| 06-27-01 | \$25.96 | Jack's Bakery | Assorted donuts for driver recognition | Admin. |
| 07-05-01 | \$9.72 | Wal Mart | Supplies for employee party "Recognition of outgoing employee" | Mayor/Council |
| 07-12-01 | \$29.28 | Paper Warehouse | Supplies for employee retirement party | Mayor/Council |
| 08-02-01 | \$25.05 | Rainbow Foods | Supplies for employee departure | Comm. Dev. |
| 08-02-01 | \$42.99 | Jack's Bakery | Cake: employee farewell | Comm. Dev. |
| 08-02-01 | \$16.45 | Party City | Supplies for employee departure | Comm. Dev. |
| 08-17-01 | \$23.36 | Jack's Bakery | 4 dozen cupcakes-employee farewell | Comm. Dev. |
| 10-12-01 | \$22.79 | Paper Warehouse | Employee recognition | Mayor/Council |
| 10-12-01 | \$7.70 | Target | Employee recognition | Mayor/Council |
| 11-13-01 | \$51.29 | Jack's Bakery | Cake: 4 officers' swearing-in | Police |
| | | | | |
| Total | \$2,882.43 | | | |

ATTACHMENT 13

INTRA-DEPARTMENT HOLIDAY PARTIES

| Department | Date | Vendor | Amount | Subtotal by Department |
|----------------------|----------|------------------------------|-------------------|------------------------|
| Finance | 12-18-99 | Target | \$100.00 | |
| | 11-29-00 | Paper Warehouse ¹ | \$80.83 | |
| | 12-07-00 | Creative You Inc. | \$13.79 | |
| | 12-07-00 | Paperdirect Inc. | \$5.00 | |
| | 12-18-00 | Creative You Inc. | \$11.18 | |
| | 12-18-00 | Petty Cash | \$50.00 | |
| | 12-20-00 | Paper Warehouse | \$15.06 | |
| | 12-21-00 | Jack's Bakery | \$27.46 | \$303.32 |
| | | | | |
| O & M | 12-14-99 | Forster's | \$1,170.21 | |
| | 12-20-99 | Northland Inn | \$70.00 | \$1,240.21 |
| | | | | |
| Police | 12-21-00 | Festival Foods | \$58.59 | \$58.59 |
| | | | | |
| Recreation and Parks | 12-27-00 | Festival Foods | \$53.26 | |
| | 12-27-00 | Target | \$25.37 | |
| | 12-28-00 | Paper Warehouse | \$19.12 | \$97.75 |
| | | | | |
| | | Total | \$1,699.87 | \$1,699.87 |

¹ Although a handwritten notation submitted with the approval of this expenditure indicates that the expenditure is for "supplies and materials for various training," the itemized receipt only reflects items such as balloons and holiday-theme party products.

ATTACHMENT 14

EXAMPLES OF CITY CHTTP EXPENSES

| Date | Amount | Vendor | Description¹ |
|-------------|---------------|---------------------|---|
| 03/04/1999 | \$12.80 | Jack's Bakery | CHHTTP Board Meeting |
| 05/06/1999 | \$80.51 | Broadway Awards | Plaque - D Koop* |
| 06/11/1999 | \$20.13 | MacTavish's | Lee Skavenger lunch - CHTTP |
| 06/18/1999 | \$17.76 | Target | CHHTTP pictures - golf tournament* |
| 09/22/1999 | \$70.00 | Network Solutions | URL for Come Home to the Park |
| 11/03/1999 | \$20.00 | Caribou Coffee | CHHTTP Summit |
| 11/03/1999 | \$7.87 | Festival Foods | CHHTTP Summit |
| 11/18/1999 | \$16.67 | Festival Foods | Cookies* |
| 12/07/1999 | \$22.09 | Festival Foods | Cookies, cake, snacks, ice tea, water* |
| 01/18/2000 | \$5.88 | Festival Foods | Cookies* |
| 02/03/2000 | \$6.48 | Festival Foods | Cookies* |
| 03/08/2000 | \$18.08 | Bakers Square | Met with Come Home to the Park President Sunny Fuller to discuss Quarterly Meeting* |
| 03/15/2000 | \$10.05 | Snyder Drug | CHHTTP Quarterly Meeting* |
| 03/16/2000 | \$24.39 | Paper Warehouse | Tablecloths, napkins-CHHTTP Quarterly Meeting* |
| 06/08/2000 | \$448.37 | Sporting Goods, Inc | CHHTTP/BPTM mugs |
| 06/21/2000 | \$49.84 | Cub Foods | Pop, cookies, donut, snacks* |
| 06/22/2000 | \$708.73 | Sampson Miller | The Original Koozie* |
| 06/29/2000 | \$159.43 | Angeno's Pizza | CHHTTP Quarterly Meeting* |
| 07/03/2000 | \$21.43 | Petty Cash-Finance | HOT FUN (McDonald's)* |

¹ When available, descriptions were taken from notations contained on receipts maintained by the City. For certain expenditures in the chart, no description for the use of the funds was provided; however, the OSA included these expenditures in the chart if the City coded the expenditures to the City's CHTTP account codes 101-02-02-414 (general fund; Administration Department; City Manager; CHTTP) or 101-02-04-414 (general fund; Administration Department; Communications; CHTTP).

* Expenditures marked with an asterisk were coded to account codes 101-02-02-414 and 101-02-04-414.

| | | | |
|------------|----------|---------------------------------|--|
| 07/25/2000 | \$360.00 | Sets Design Inc. | CHTTP Shirts* |
| 08/01/2000 | \$78.28 | Trophies by Linda | Name Tags - CHTTP* |
| 08/01/2000 | \$31.31 | Carbone's Pizza | CHTTP Meeting |
| 08/03/2000 | \$21.69 | MacTavish's | "Sunny Fuller-CHTTP, PC" |
| 08/23/2000 | \$39.77 | Angeno's Pizza - Maple Grove | Pizza party for CHTTP Board Members and Tater Daze float prize winner* |
| 09/21/2000 | \$207.00 | Angeno's Pizza | CHTTP Meeting* |
| 09/21/2000 | \$39.40 | Festival Foods | CHTTP Quarterly Meeting* |
| 10/31/2000 | \$21.19 | Jack's Bakery | "Order picked up by Sunny Fuller, Pres. of CHTTP"* |
| 11/01/2000 | \$31.24 | Festival Foods | For CHTTP retreat* |
| 11/02/2000 | \$43.20 | Caribou Coffee | No description for use of funds ² * |
| 12/27/2000 | \$126.38 | Kohls Department Store | Men's clothing* |
| 03/15/2001 | \$136.51 | Stordahl, Lisa | Mileage/CHTTP* |
| 03/22/2001 | \$34.12 | Cub Foods | Beverages/CHTTP Quarterly Meeting* |
| 03/22/2001 | \$31.84 | Paper Warehouse | CHTTP Quarterly Meeting Supplies* |
| 07/19/2001 | \$139.40 | Kohls Department Store | CHTTP Shirts/resale* |
| 10/23/2001 | \$16.21 | Paper Warehouse | CHTTP Quarterly Meeting Expense* |
| 11/27/2001 | \$22.39 | Jack's Bakery | CHTTP Yearly Board Retreat* |
| 11/28/2001 | \$25.56 | Caribou Coffee | CHTTP Yearly Board Retreat* |

2

This expenditure appears to be for the annual CHTTP Board meeting/retreat held each November. See \$20.00 expenditure to Caribou Coffee on November 3, 1999, and \$25.56 expenditure to Caribou Coffee on November 28, 2001. See also \$31.24 expenditure to Festival Foods on November 1, 2000, for the CHTTP retreat.

ATTACHMENT 15

EXAMPLES OF CHTTP EXPENDITURES

| <u>Check Number</u> | <u>Date</u> | <u>Description of Transaction</u> | <u>Amount</u> |
|---------------------|-------------|-----------------------------------|---------------|
| 1039 | 02-02-99 | Monroe Elementary | \$ 500.00 |
| 1040 | 02-02-99 | Odyssey Charter School | 250.00 |
| 1041 | 02-02-99 | Living World Christian Ctr | 250.00 |
| 1042 | 02-02-99 | City of Brooklyn Park | 100.00 |
| 1043 | 02-02-99 | Edgewood Elementary | 100.00 |
| 1044 | 02-02-99 | Brooklyn Park Lions | 100.00 |
| 1045 | 02-02-99 | Park Ctr HS Honor Society | 100.00 |
| 1046 | 02-02-99 | Early Childhood Family | 100.00 |
| 1048 | 07-15-99 | Brooklyn Chamber | 2,300.00 |
| 1049 | 08-11-99 | City of Brooklyn Park | 2,000.00 |
| 1050 | 10-18-99 | Fair Oaks School | 50.00 |
| 1052 | 10-18-99 | Palmer Lake School | 50.00 |
| 1053 | 10-18-99 | Park Brook School | 50.00 |
| 1054 | 10-18-99 | Riverview Elementary | 50.00 |
| 1055 | 10-18-99 | Weaver Lake Elementary | 50.00 |
| 1056 | 10-18-99 | Crestview Elementary | 50.00 |
| 1057 | 12-29-99 | Monroe Elementary | 500.00 |
| 1058 | 12-29-99 | City of Brooklyn Park | 250.00 |
| 1059 | 12-29-99 | Huntington Place | 250.00 |
| 1061 | 12-29-99 | B.P. Women of Today | 100.00 |
| 1062 | 12-29-99 | B.P. Lions | 100.00 |
| 1064 | 12-29-99 | Waterford Quilting Group | 100.00 |
| 1066 | 12-29-99 | MOM's Club of B.P. | 100.00 |
| 1067 | 12-29-99 | Riverview United Meth | 100.00 |
| 1074 | 03-30-00 | City of Brooklyn Park | 51.48 |
| 1076 | 06-15-00 | Lancer @ Edinburgh | 10,795.45 |
| 1079 | 07-31-00 | Brooklyn Chamber | 2,091.68 |
| 1080 | 09-19-00 | Lyndale Neighborhood | 112.50 |
| 1081 | 12-11-00 | Mpls Community College | 1,100.00 |
| 1082 | 01-02-01 | Willow Lane | 500.00 |
| 1083 | 01-02-01 | Monroe Elementary | 250.00 |
| 1086 | 01-02-01 | Palmer Lake | 100.00 |
| 1087 | 01-02-01 | Crestview | 100.00 |
| 1089 | 01-02-01 | Huntington Place | 100.00 |
| 1090 | 01-02-01 | City of Brooklyn Park | 100.00 |
| 1091 | 01-02-01 | Brooklyn Park MOM's | 50.00 |
| 1092 | 01-02-01 | Troop 2025 | 50.00 |
| 1094 | 01-02-01 | Brooklyn Park Seniors | 50.00 |
| 1097 | 01-02-01 | Riverview United Methodist | 50.00 |
| 1099 | 01-02-01 | BP Women of Today | 50.00 |
| 1100 | 01-02-01 | Troop 2118 | 50.00 |
| 1103 | 02-08-01 | City of Brooklyn Park | 822.98 |
| 1105 | 03-16-01 | Cub Foods | 51.03 |
| 1106 | 03-22-01 | Atrium Catering | 521.85 |
| 1109 | 06-13-01 | Edinburgh USA | 16,031.83 |
| 1111 | 07-06-01 | Sam's Club Direct | 119.19 |
| 1112 | 07-30-01 | Brooklyn Comm Chamber | 3,448.43 |
| 1115 | 10-25-01 | Mpls Elks | 350.00 |