

# LANCASTER COUNTY CLERK

County-City Building | 555 South 10th Street | Lincoln, NE 68508-2803  
402-441-7484 | Fax 402-441-8728

DAN NOLTE  
Clerk

April 26, 2018

Michelle Schindler  
Youth Services Center

RE: Claim(s) to be reviewed by the Lancaster County Board of Commissioners

The Lancaster County Board of Commissioners will be reviewing the following claim(s) on Thursday, May 3, 2018, during the County Board Staff Meeting in Room 113, on the first floor of the County-City Building:

A. Voucher 608596 on batch 227150 to Michelle Schindler, dated April 19, 2018 in the total amount of \$45.86. This claim is for reimbursement of meals paid for other County Employees while attending an out of town conference. The County resolution states "traveling employees will be required to personally pay for meals and request the per diem from the County".

Any additional documentation to support your claim may be submitted to the County Clerk's Office or if you wish to appear and/or provide additional clarification regarding this claim(s) on May 5, 2018, please contact Kerry Eagan, Chief Administrative Officer, so he can schedule a specific time.

Sincerely,

  
Dan Nolte  
County Clerk's Office

email: Kerry Eagan, County Board Office  
Jen Holloway, County Attorney's Office  
Minette Genuchi, County Commissioner's Office  
Dena Hupp, Youth Services



## Lancaster County Claim for Travel Expenditures

| Last Name, First Name, MI<br>Schindler, Michelle L. |           |                |        | Organization<br>Youth Services Center |      | Phone Number<br>402-441-7093 |       |        |        |
|---|-----------|----------------|--------|---------------------------------------|------|------------------------------|-------|--------|--------|
| Date<br>4/11/18                                     |           | Time<br>8:00am |        | Return Date<br>4/13/18                |      | Time<br>4:30pm               |       |        |        |
| Location Traveled To (City and State):              |           |                |        |                                       |      |                              |       |        |        |
| <b>Meals Claimed</b>                                |           |                |        |                                       |      |                              |       |        |        |
| Date  | Breakfast | Lunch          | Supper | Amount                                | Date | Breakfast                    | Lunch | Supper | Amount |
| 4/11/18   |           |                | 13.49  | 13.49                                 |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |
|   |           |                |        | 0.00                                  |      |                              |       |        | 0.00   |

Circle the meals to be paid and write in the amount to be reimbursed.

Reimbursement for meals is not to exceed:

most localities \$40.00 ( \$10 breakfast, \$10 lunch, \$20 supper)

high-cost localities \$50.00 ( \$10 breakfast, \$15 lunch, \$25 supper)

Total for meals \$ 13.49

TRAVEL BY PRIVATE AUTO (OWNER/OPERATOR):  YES  NO

IF YES, NUMBER OF MILES CLAIMED: 0.00 @ 0.545 = \$ 0.00

DID YOU RECEIVE A TRAVEL ADVANCE: YES   NO

IF YES, PAYMENT VOUCHER NUMBER \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_ DATE: \_\_\_\_\_

| Date    | Reimbursable Expenditures (Excluding Meals)<br>Description   | Amt Claimed | Allowed |
|---------|--|-------------|---------|
| 4/11/18 | Supper for Hamilton Green, also attending training<br>8.99+1.00+6.49+0.16(1%tax)+1.17(7%tax)=17.81 | 17.81       |         |
| 4/11/18 | Supper for Shane Dunn, also attending training<br>11.49+1.99+0.13(1%tax)+0.95(7%tax)=14.56         | 14.56       |         |
|         | (Sheli's meal cost: 12.49+0.12(1%tax)+0.88(7%tax)=13.49)   |             |         |

Receipts are required for: lodging (detailed), auto rental, airline tickets, out of pocket expenses for County owned vehicle.

|   |  |                        |
|---|--|------------------------|
| I hereby claim any amount due me. The statements and attachments are true and complete. | Signature of Claimant<br><i>Michelle Schindler</i> | Date<br><i>4/20/18</i> |
| I certify that I have reviewed and approve this claim.                                  | Signature of Department Head or Designee           | Date                   |

TOTAL 45.86

# Guest Check

DATE \_\_\_\_\_

| TABLE   | GUEST | SERVER | 61338 |
|---|-------|--------|-------|
| BEV • APPET • SOUP/SALAD • ENTREE • VEG • DESSERT   |       |        |       |
| <ul style="list-style-type: none"> <li>Taco Salad (extra) (6.99)</li> <li>(8.99) (1.00) (11.49)</li> <li>Jalapeno</li> <li>Salsa Esp. - mariz (12.49)</li> <li>Camaron w/ a chila - tringa</li> <li>2 Water</li> <li>ICE + (1.99) (5.49)</li> <li>Raspberry blended alcoholic drink - 1/2 sig non reimbursable</li> </ul> |       |        |       |

LOS MAGUEYES  
320 3RD AVE  
KEARNEY NE 68845  
308-455-3376

Terminal ID: \*\*\*\*\*498 \*\*\*8

4/11/18 7:32 PM

SERVER #: 5

MAST. CARD - INSERT  
AID: A000000041010  
ACCT #: \*\*\*\*\*3441

CREDIT SALE  
UID: 810132881953 REF #: 7002  
BATCH #: 579 AUTH #: 06267Z

AMOUNT \$52.90

TIP \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

**APPROVED**

ARQC - 1D4D880BFF15E95B

CUSTOMER COPY

A: Contact the Nebraska Department of Revenue at (402) 471-5729 or visit their website at [http://www.revenue.ne.gov/info/occupation\\_tax.html](http://www.revenue.ne.gov/info/occupation_tax.html)

**Example – Meal-only Restaurant Bill**

A customer purchases a meal at a restaurant in a city with a 1% occupation tax on restaurants. The calculation of the invoice is shown below:

|   |                 |
|---|-----------------|
| Meal  | \$50.00         |
| Add: occupation tax                             | <u>.50 (a)</u>  |
| Subtotal  | \$50.50         |
| Add: 7% sales tax<br>(State 5.5% and City 1.5%) | <u>3.53 (b)</u> |
| Total cost to customer                          | \$54.03         |

**Calculation of amount remitted to City of Kearney:**

|  |               |
|--|---------------|
| 1% food and beverage occupation tax            | \$ .50 (a)    |
| Less: collection fee of 2%                     | <u>.01</u>    |
| <b>Amount remitted to the City of Kearney:</b> | <b>\$ .49</b> |

**Amount remitted to the State of Nebraska:** \$3.53 (b)

The retailer is required to calculate the occupation tax on the meal charge and then use this "subtotal" to calculate the state and local sales tax. In this example, the business is not allowed to add the tax rates together and charge 8% (one flat rate). The receipt must separately identify the sales tax from the occupation tax.

- 9) Q: Is there a late remittance fee?  
A: Interest is charged at a rate of one percent (1%) per month, or fraction thereof from the date when due. Based upon information as may be reasonably available, of the amount of occupation taxes due for the period or periods for which the taxpayer is delinquent, the Finance Director may compute and assess in addition thereto a penalty equal to ten percent (10%).
- 10) Q: What are the office hours?  
A: The City Finance department is open 8:00 - 5:00, Monday through Friday.
- 11) Q: Who is exempt from the occupation tax?  
A: Any place offering food or beverages owned or operated by a civic, charitable, educational, religious, governmental, or political organization exempt from income taxes under the United States Internal Revenue Code. Included are not for profit hospitals, veterans groups, private clubs and others not subject to income tax. Daycare centers and nursing homes are also exempt from paying the occupation tax.
- 12) Q: My business is not located within the City of Kearney. Do I have to pay the Restaurant Occupation Tax?  
A: Any qualified sale made within the Kearney City limits is subject to the occupation tax.
- 13) Q: Are employee meals taxable?  
A: Amounts charged to employees for prepared food are taxable even if they are discounted. If prepared food is provided to employees without charge, the occupation tax is not due on the cost of the prepared food.