

The Salvation Army Lincoln Corps & Black Hills Energy Heat Assistance Program

Funded by the good people of Lincoln (Black Hills Energy Customers
& Black Hills Energy Employees)

-Brian Williard
former Administrative Assistant - Business & Grants
The Salvation Army Lincoln Corps
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Lincoln Corps Commanding Officers
Majors Mark & Susan Anderson (Ordained TSA Ministers)

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To Whom it may concern,

I am writing to you on behalf of the good people of Lincoln who donate money to Black Hills Energy Cares. Their donations are not being used appropriately by The Salvation Army of Lincoln.

Major Mark Anderson's first task for me at The Salvation Army Lincoln Corps was to get Black Hills Energy (BHE) money from Divisional Headquarters in Omaha (DHQ). Black Hills Energy receives money from their clients and employees (pages 1-2) who donate money to help people with their utility bills (page 50). Black Hills Energy then "matches" those donations (page 52) and sends the money to DHQ. DHQ then takes a 10% cut of Lancaster & Saline county funds, and in the past, would send the remaining 90% to Lincoln. This changed I found out, as Omaha wanted to earn interest off our funds until we expensed our allotment via our Social Services department paying BHE heat bills for clients who needed assistance. Major wanted me to get Omaha to release these funds so we could use the money.

My start date was June 17, 2019 and none of our accountants in Omaha, our Finance Manager, or Internal Auditor would help me or even acknowledge that we had money from Black Hills at DHQ. Finally on June 25th after a week of calling DHQ, Black Hills Energy, The United Way, & my new grant contacts at the court house I got Omaha to release April's BHE funds (\$5,751.86 for Lancaster County & \$100.62 for Saline County) (page 47). Digging through files on my computer I was able to find the last payment Major Mark Anderson received from Black Hills funds, \$5,543.58 for Lancaster County & \$109.44 for Saline County on March 26th, 2019. Omaha had withheld Lancaster County & Saline County funds from Lincoln for three months. Needless to say Major was thrilled and so was I. I got more information when I visited DHQ in Omaha and met accountants; Keiko Lao & Ruth Rodrigues, Finance Manager Jim Coonce, and Internal Auditor Howard Wagoner. After pushing more and making our accountants nervous DHQ released another

\$5,919.50 to us (page 48) for May's Black Hills Energy donations. Then on July 11, 2019 I received an email from Finance Manager Jim Coonce (finally!) stating that we had received \$52,426.02 FY 2019 to-date (pages 40-41). I was starting to see the big picture and Major was glad he pushed me to cause problems.

On August 21, 2019 we requested checks for \$5,273.84 (page 53) and \$14,052.21 (page 54) that they had yet to pay us from Black Hills donations. The following day we received a check for \$19,326.05 (page 55). There was one REALLY BIG problem however. We had not given out a single dollar in Black Hills HeatShare funds in July or August, and nothing in September until the 30th! The Salvation Army Social Services was told by Major Mark Anderson to have people call other agencies because we had no money to help them at this time! I had just gotten DHQ to deliver the Lincoln Corps \$31,098.03 and we had only paid out \$8,935.49 (page 14). By Fiscal Year End we paid out a total of \$24,654.51 (page 14). Our Finance Manager at DHQ had emailed me that FY 2019 to-date (prior to me) Lincoln had been paid \$52,426.02 (pages 40-41). Add that to the \$31,098.03 the \$16,962.88 in HeatShare donations for Jul-Aug-Sep that was paid in November, and the \$16,374.78 for a BHE "Walk for Warmth" fund raiser (pages 23-30) and we're at \$116,861.71, and that's after DHQ took 10% of Black Hills Energy's Lancaster and Saline County donations.

Please see task67.com for the other half of The Salvation Army Lincoln Corps Utility Fraud - The Salvation Army Utility Assistance Program. *Lincoln Electrical System (LES). This program is funded by Lincoln/Lancaster County taxpayers, FEMA, The United Way, and other various grants and donations. As shown on page 21, during Fiscal Year 2019 through Quarter One of Fiscal Year 2020, The Salvation Army of Lincoln did not assist anyone with their electricity 9 out of the 15 months I've documented!

Thank you for your time,
Brian Williard
bwilliard@task67.com

KEY POINTS

- Page 9 breaks down how Black Hills Energy Assistance works.
 - Line 1 shows the number of people who donated to Black Hills Cares (The Salvation Army HeatShare Program). From July-September they averaged 830 customers who donated per month.
 - Line 2 shows the number of Black Hills Energy employees who donate money to their Black Hills Cares program (which goes to The Salvation Army HeatShare Program). They had 14 employees who donated each month.
 - The green section shows the amount of money everyone raised (including BHE matching funds).
 - The red section shows the amount of money The Salvation Army used to help people during this time period (\$596.67)
 - Unfortunately this is not an anomaly as page 21 of the report shows. There are many months in each of The Salvation Army's direct assistance programs that the Major's do not allow Social Services to spend money on. All of these programs are heavily funded however.
 - Page 9 includes an article that was in The Lincoln Journal Star in which Major Mark Anderson claimed to award between \$14,000 and \$19,000 per month in utility assistance through the HeatShare program which is not true and shown to be a false statement in this report. The Journal Star has several false articles online pertaining to The Salvation Army as they simply quote what Major Mark Anderson tells them.
- Page 15 shows the typical voucher The Salvation Army gives out in comparison to the amount the client is billed. The Salvation Army typically pays half a client's bill after their Social Service Coordinator negotiates with Black Hills. The Major's at the Lincoln Corps pressure Social Services to keep costs at a minimum, and that's if they are allowed to help someone. Our "paid" volunteers (National Able-paid by the Government) that answer the phones are told to redirect calls for utility assistance to other agencies.
- Page 23 shows a one time \$16,374.78 check we received from a Black Hills Energy "Walk for Warmth" event that nobody at DHQ could explain in full. After I finally got the obvious answer that it was to be used for Winter heating assistance I pressed my boss Major Mark Anderson to allow Social Services to use the money. He put it into the general account anyway to be used however he wanted (just like any other "restricted" donation). This was the tipping point for me as our Social Services Coordinator and our Pathway of Hope Director would tell me that they hated telling people that they could not help them with their heating bills because Major Mark wouldn't pay any heat bills during the winter months, because according to him Black Hills doesn't turn off heat in the Winter. Later COVID-19 hit which gave him another excuse to hoard funds as once again Heat would not be turned off on clients and he again instructed the Social Services department and our National Able receptionists to turn away clients seeking heat assistance.
- Page 36 is a partial transcript of a conversation I had with our Internal Auditor (Audio is available and on task67.com) Howard Wagoner about misuse of funds in which he says amongst other things, "I told that, I said Major (Major Thompson DHQ) this is big. I said this could really turn upside down on us real quick, because you got a hundred and some thousand dollars in grants, and I said they haven't expensed hardly any of that." ME, "Yeah", Howard, "What I don't like is we expense a lot of things, but we don't give out assistance. And what we raise in **KETTLES (tis the season - big trouble there to)** and all that other stuff basically. Basically, if we don't grant it they don't give it out. Some do (Some Corps), some don't."
- Page 38 shows a report I ran on 2.24.2020 looking into our deferred revenue account for Black Hills Energy HeatShare. It was the first time we had eclipsed \$100,000.00 in unspent funds (not including the \$16,374.78 that went into the general account that was for winter heating).

- Page 68 is the letter to the Attorney General's office by the previous administration raising similar concerns about Major Mark and Susan Anderson. It is signed by the former Community Center Director, the former Business Administrator, former Chair of the Advisory Board, and two other Advisory Board members (who resigned after I went to them with this current situation). I have met with several members of the Advisory Board from my time at TSA (all resigned after I emailed them my concerns), as well as the former Business Administrator, former Pathway of Hope Director and Social Service caseworkers. The plan is to write the Attorney General again given the fact that two different groups of people had the same problems without knowing about the other until recently. And I have documentation proving everything I say from my time at TSA.
- Page 70 is the Attorney General's office's "Best Practices" information for non profits.
- Page 74 is the most recent roster of TSA's Advisory Board. I would like to point out that several of them resigned after I went to them with my concerns. They have been a big help in the many meetings we have had at The Mill Coffee Shop. Along with the rest of what I call "The Coalition of the Willing" I was glad to find that some people actually cared. GETTING PEOPLE TO LISTEN IN REGARDS TO TSA FRAUD IS NEAR IMPOSSIBLE (MEAGAN ANDERSON EXECUTIVE DIRECTOR OF THE UNITED WAY, BRANDY JOHNSON OF BLACK HILLS ENERGY, MAJOR GREG THOMPSON OF TSA OMAHA - ALL IGNORED MY MANY CALLS, EMAILS ETC. WITH THE EXCEPTION OF ONE MEETING WITH MEAGAN AT STARBUCKS THAT I WAS ABLE TO ARRANGE THROUGH RACHEL SURMICK (DIRECTOR OF COMMUNITY IMPACT) AT THE UNITED WAY LINCOLN)



Black Hills Cares

Sometimes families in our community struggle to pay their energy bills. Black Hills Cares* is a way for you to help. We'll match your gift to our neighbors in need dollar for dollar.

In the past 11 years, Black Hills Cares provided more than \$5.5 million in customer, employee and company donations to assist those in need. In 2018 alone, 2,300 families received assistance from Black Hills Cares funds.

How you can help

To give, check the box on your payment stub or [fill out the online donation form](#) to indicate the donation of your choice.

- BA - Arkansas
- Kansas
- Nebraska
- South Dakota

13/15 STATES
w/ TSA



- If you select the Round Up option, we'll automatically round up your monthly bill to the next dollar and donate the difference.
- The recurring monthly donation is another great way you can help. Select a donation amount on your payment stub or write in an amount that fits your budget in the "Other" field.
- If you donate through Round Up or a recurring monthly amount, we'll add that amount to your utility bill until you let us know to discontinue your enrollment. If at any time you want to stop your donation, call us at [888-890-5554](tel:888-890-5554).

Donate online

Help your neighbors pay their energy bills. We'll match your contributions dollar for dollar.



DONATION
FORM

How to request Black Hills Cares funds

To be connected with partner agencies who distribute Black Hills Cares funds, contact the agency listed below for your community.

	ORGANIZATION	CITY	WEBSITE
Arkansas	Salvation Army - Oklahoma FBO Hearts Warming Homes		http://salvationarmyaok.org/ograms/social-services/hearts-warming-homes/
Colorado			

	Operation Threshold	Waterloo	http://www.operationthrest.org/
	IMPACT Community Action Program	Des Moines	http://www.impactcap.org
	Upper Des Moines Opportunity Inc.	Graettinger	http://www.udmo.com
	West Central Community Action Agency	Harlan	http://www.westcentralca.c /
Kansas			
	The Salvation Army FBO Heatshare	Kansas City	https://centralusa.salvationarmy.org/mokan/utility-assistar
	Warm Hearts of Douglas County	Lawrence	www.warmheartsofdouglascounty.com/
Nebraska			
	The Salvation Army FBO Heatshare	Omaha	centralusa.salvationarmy.org/centralusa/eastern/heatshare/
South Dakota			
	Christian Life Center, Compassion	Belle Fourche	http://clcsd.org/

	Cupboard		
	Custer Ministerial Association	Custer	
	Church Response	Rapid City	https://www.facebook.com/urchResponse/
	Hot Springs Ministerial Assoc.	Hot Springs	hsministerial.org/
	Newcastle Ministerial Assoc.	Newcastle	
	Salvation Army of the Black Hills	Spearfish	salarmyrapidcity.org
	Salvation Army of the Black Hills	Rapid City	salarmyrapidcity.org
	Sturgis Alliance of Churches	Sturgis	https://www.facebook.com/ges/category/Religious-Organization/Sturgis-Alliance-of-Churches-5690074731176
	Newell - Vale - Nisland Ministerial Assoc.	Newell	
Wyoming			

LOG IN

OUTAGES

CUSTOMER SERVICE



Black Hills Cares donation form

Help your neighbors pay their energy bills. We'll match your contributions dollar for dollar.

You have two options to donate:

- **Round up:** Round up your monthly bill to the next dollar and we'll donate the difference.
- **Monthly amount:** Donate the same amount every month.

First name:

Last name:

Address

Address 2

City/Town

State/Province

- None -

Postal Code

Country

- None -

Account number:

Select your contribution

- Monthly round up
- Monthly amount

SUBMIT

[CAREERS](#) [CONTACT US](#) [INVESTOR RELATIONS](#) [NEWS/BLOG](#) [PRIVACY](#) [TERMS OF USE](#)

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THE SALVATION ARMY

HeatShare

2625 Potter Street, P.O. Box 30232
Lincoln, Nebraska 68503-0232

Dear Friend,

We have noted your request for utility assistance through the HeatShare program. We understand this is a difficult time for you. Applying early, after meeting the guidelines, could help avoid disconnection and additional fees. You can apply for assistance through our HeatShare program by doing the following:

You need to meet the guidelines to qualify for an appointment:

1. **Must have a past due billing or disconnect notice** from your major heating or cooling utility source.
2. **Must have applied with the Department of Health and Human Services** before we can assist you.
 - Apply for LIEAP at DHHS: 471-7000 or online at www.accessnebraska.ne.gov
3. **Must reside in the Lincoln HeatShare service area** Lancaster and Saline counties

Note: All assistance for utility bill only. HeatShare does not assist with deposits, Service Guard fees or re-connect fees. Those are your responsibility.

Bring the following items when you come to your appointment:

- Current photo identification.
- Names, birthdates, Social Security cards/numbers and relationship to you for all members of the entire household.
- Your disconnect notice or past due bill.
- Written referrals from the agency case workers or denial letter if you have one.
- Our application form completely filled out → **DO NOT MAIL**
Applications can be picked up at our office, you can call us and we will mail one to you or download one from our website: www.salvationarmylincoln.org
- Income verification for the entire household.
- List of all current monthly expenses.

When you have completed the above items, please contact the HeatShare office at 474-6263 between 9:00 am - 4:00 pm Monday - Friday to arrange an appointment.
If you need to cancel, please call so that we can open that time to someone else.

Sincerely,

[REDACTED]

HeatShare Administrator

BLACK HILLS CARES CUSTOMER & EMPLOYEE DONATIONS						
FOR THE SALVATION ARMY OF LINCOLN						
TO USE ON LOCALS IN NEED OF HEAT ASSISTANCE				July	August	September
# of Lincoln, NE Residents & Black Hills Customers who donated to the Salvation Army to				896	759	884
# of Lincoln, NE Residents & Black Hills Energy Employees who wanted to assist the people				14	14	14
# of donations	ave # donations/month	ave # of donations/day	amount of money raised	910	773	898
2581	860.33	28.36	\$16,633.40	Assistance to BHE Clients by TSA		
Average amount raised per day vs actual amount spent per day during the same period				July	August	September
ave \$ per day	ave \$ per month	total for Q4		\$ -	\$ -	\$ 596.67
\$182.78	\$5,544.47	\$16,633.40				



JOURNAL STAR

Salvation Army quietly making a huge difference

- Awards between \$14,000 and \$19,000 per month in utility assistance through the HeatShare program.

- And, pays for gas vouchers and motel rooms for those who are homeless.

Many of the agency's most ardent financial supporters have a pretty clear vision of how far their donated dollars are stretched, but the litany of services listed by Anderson provided some valuable insight during a recent presentation at a Northeast Lincoln Sertoma Club meeting. "We don't just dole out the cash ... we work directly with the families," Anderson told the Sertomans.

He added that on a national level, Salvation Army's tentacles are reaching out to families affected by hurricane damage in Florida and Texas.

At the breakfast meeting, Northeast Sertoma donated \$500 to the HeatShare program – matched by the Black Hills Energy Foundation – and an additional \$3,068.66 for the hurricane victims in Florida and Texas.

Major Mark Anderson, chief administrator for the Salvation Army in Lincoln, shares a laugh with Northeast Sertoma Club President Donna Magwire. Northeast Sertoma gave \$3,068.66 to Salvation Army's hurricane

**THE SALVATION ARMY OF LINCOLN, NE
Heart to God, Hand to POCKET!!!**

128 TSA - Lincoln
 Fiscal Year Beginning 10.1.2018
 Detailed Ledger October 2018 - September 2019
 412 Utility Assistance Program
 Run Date 2.28.2020

Acct#	Description	Time Period	Net
412/	Commanding Officers' Allowance Major Mark Anderson's Allowance from Utility Donations & Grants	01 - October 2018	\$ 174.22
		02 - November 2018	\$ 139.38
		03 - December 2018	\$ 428.38
		04 - January 2019	\$ 142.04
		05 - February 2019	\$ 142.04
		06 - March 2019	\$ 159.14
		07 - April 2019	\$ 304.44
		08 - May 2019	\$ 457.56
		09 - June 2019	\$ 143.05
		10 - July 2019	\$ 144.06
		11 - August 2019	\$ 144.06
		12 - September 2019	\$ 429.62
		<u>\$ 2,807.99</u>	
412/	Commanding Officers' Allowance #2 Major Sue Anderson's Allowance from Utility Donations & Grants	01 - October 2018	\$ 171.10
		02 - November 2018	\$ 136.88
		03 - December 2018	\$ 425.38
		04 - January 2019	\$ 139.54
		05 - February 2019	\$ 139.54
		06 - March 2019	\$ 156.64
		07 - April 2019	\$ 301.94
		08 - May 2019	\$ 453.81
		09 - June 2019	\$ 141.42
		10 - July 2019	\$ 142.04
		11 - August 2019	\$ 142.04
		12 - September 2019	\$ 427.02
		<u>\$ 2,777.35</u>	
412/	Salaries - Exempt Employees	01 - October 2018	\$ 360.00
		02 - November 2018	\$ 400.00
		03 - December 2018	\$ 416.00
		04 - January 2019	\$ 400.00
		05 - February 2019	\$ 400.00
		06 - March 2019	\$ 400.00
		07 - April 2019	\$ 400.00
		08 - May 2019	\$ 600.00
		09 - June 2019	\$ 400.00
		10 - July 2019	\$ 400.00
		11 - August 2019	\$ 400.00
		12 - September 2019	\$ 476.25
		<u>\$ 5,052.25</u>	
412/	Salaries - Non-Exempt Employees	01 - October 2018	\$ 3,379.83
		02 - November 2018	\$ 4,286.71
		03 - December 2018	\$ 4,499.03
		04 - January 2019	\$ 4,198.97
		05 - February 2019	\$ 4,046.65
		06 - March 2019	\$ 4,048.83
		07 - April 2019	\$ 4,134.26
		08 - May 2019	\$ 5,416.05
		09 - June 2019	\$ 3,748.61
		10 - July 2019	\$ 4,598.09
		11 - August 2019	\$ 4,822.13
		12 - September 2019	\$ 8,415.37
		<u>\$ 55,594.73</u>	
412/	Employee Medical Ins. Premium, To Chesterfield Insurance - A Salvation Army owned company (credited account)	01 - October 2018	\$ 630.05
		02 - November 2018	\$ 789.15
		03 - December 2018	\$ 709.60
		04 - January 2019	\$ (167.10)
		05 - February 2019	\$ 1,657.50
		06 - March 2019	\$ 950.20
		07 - April 2019	\$ 950.20
		08 - May 2019	\$ 745.20
		09 - June 2019	\$ 745.20
		10 - July 2019	\$ 745.20
		11 - August 2019	\$ 745.20
		12 - September 2019	\$ 615.00
		<u>\$ 9,115.40</u>	
412/	Pension - Employees	01 - October 2018	\$ -
		02 - November 2018	\$ -

	03 - December 2018	\$ -
	04 - January 2019	\$ -
	05 - February 2019	\$ 750.67
	06 - March 2019	\$ -
	07 - April 2019	\$ -
	08 - May 2019	\$ -
	09 - June 2019	\$ -
	10 - July 2019	\$ 1,268.98
	11 - August 2019	\$ -
	12 - September 2019	\$ 331.44
		<u>\$ 2,351.09</u>
412/ [REDACTED] Officers' Health Care Provider Assessment Major Mark & Sue Anderson	01 - October 2018	\$ 143.33
	02 - November 2018	\$ 143.33
	03 - December 2018	\$ 143.33
	04 - January 2019	\$ 143.33
	05 - February 2019	\$ 143.33
	06 - March 2019	\$ 143.33
	07 - April 2019	\$ 143.33
	08 - May 2019	\$ 143.33
	09 - June 2019	\$ 143.33
	10 - July 2019	\$ 143.33
	11 - August 2019	\$ 143.33
	12 - September 2019	\$ 143.33
		<u>\$ 1,719.96</u>
412/ [REDACTED] Officers' Retirement Assessment Major Mark & Sue Anderson	01 - October 2018	\$ 110.00
	02 - November 2018	\$ 110.00
	03 - December 2018	\$ 110.00
	04 - January 2019	\$ 110.00
	05 - February 2019	\$ 110.00
	06 - March 2019	\$ 110.00
	07 - April 2019	\$ 110.00
	08 - May 2019	\$ 110.00
	09 - June 2019	\$ 110.00
	10 - July 2019	\$ 110.00
	11 - August 2019	\$ 110.00
	12 - September 2019	\$ 110.00
		<u>\$ 1,320.00</u>
412/ [REDACTED] FICA - TSA Portion	01 - October 2018	\$ 275.14
	02 - November 2018	\$ 352.43
	03 - December 2018	\$ 394.06
	04 - January 2019	\$ 339.04
	05 - February 2019	\$ 327.41
	06 - March 2019	\$ 326.63
	07 - April 2019	\$ 333.15
	08 - May 2019	\$ 447.45
	09 - June 2019	\$ 304.59
	10 - July 2019	\$ 369.71
	11 - August 2019	\$ 386.72
	12 - September 2019	\$ 662.34
		<u>\$ 4,518.67</u>
412/ [REDACTED] Workers' Comp Ins.	01 - October 2018	\$ 165.87
	02 - November 2018	\$ 165.87
	03 - December 2018	\$ 165.87
	04 - January 2019	\$ 165.87
	05 - February 2019	\$ 165.87
	06 - March 2019	\$ 165.87
	07 - April 2019	\$ 165.87
	08 - May 2019	\$ 165.87
	09 - June 2019	\$ 165.87
	10 - July 2019	\$ 165.87
	11 - August 2019	\$ 165.87
	12 - September 2019	\$ 165.87
		<u>\$ 1,990.44</u>
412/ [REDACTED] Computer Support Fees Paid to The Salvation Army in Omaha	01 - October 2018	\$ 31.50
	02 - November 2018	\$ 39.55
	03 - December 2018	\$ 31.50
	04 - January 2019	\$ 31.50
	05 - February 2019	\$ 31.50
	06 - March 2019	\$ 31.50
	07 - April 2019	\$ 31.50
	08 - May 2019	\$ 31.50
	09 - June 2019	\$ 31.50
	10 - July 2019	\$ 31.50
	11 - August 2019	\$ 31.50

		12 - September 2019	\$ 31.50
			<u>\$ 386.05</u>
	Accounting Center Fees	01 - October 2018	\$ 60.46
	Paid to The Salvation Army in Omaha	02 - November 2018	\$ 60.46
		03 - December 2018	\$ 60.46
		04 - January 2019	\$ 60.46
		05 - February 2019	\$ 60.46
		06 - March 2019	\$ 60.46
		07 - April 2019	\$ 60.46
		08 - May 2019	\$ 60.46
		09 - June 2019	\$ 60.46
		10 - July 2019	\$ 60.46
		11 - August 2019	\$ 60.46
		12 - September 2019	\$ 60.46
			<u>\$ 725.52</u>
412/	Public Relations Assessment	01 - October 2018	\$ 1.92
	Paid to The Salvation Army in Omaha	02 - November 2018	\$ 1.92
		03 - December 2018	\$ 1.92
		04 - January 2019	\$ 1.92
		05 - February 2019	\$ 1.92
		06 - March 2019	\$ 1.92
		07 - April 2019	\$ 1.92
		08 - May 2019	\$ 1.92
		09 - June 2019	\$ 1.92
		10 - July 2019	\$ 1.92
		11 - August 2019	\$ 1.92
		12 - September 2019	\$ 1.92
			<u>\$ 23.04</u>
412/	Internet - Corps	01 - October 2018	\$ 107.22
		02 - November 2018	\$ 53.61
		03 - December 2018	\$ -
		04 - January 2019	\$ 107.22
		05 - February 2019	\$ 53.61
		06 - March 2019	\$ 53.61
		07 - April 2019	\$ -
		08 - May 2019	\$ 107.22
		09 - June 2019	\$ 53.61
		10 - July 2019	\$ -
		11 - August 2019	\$ 107.22
		12 - September 2019	\$ -
			<u>\$ 643.32</u>
412/	Utilities - Corps	01 - October 2018	\$ 158.22
		02 - November 2018	\$ 166.87
		03 - December 2018	\$ 96.39
		04 - January 2019	\$ 72.85
		05 - February 2019	\$ 98.09
		06 - March 2019	\$ 593.11
		07 - April 2019	\$ 137.10
		08 - May 2019	\$ 103.04
		09 - June 2019	\$ 169.69
		10 - July 2019	\$ 503.14
	(credited account)	11 - August 2019	\$ (13.88)
		12 - September 2019	\$ 182.05
			<u>\$ 2,266.67</u>
412/	Vehicle Operating Costs #1	01 - October 2018	\$ 5.35
	no vehicles used to give out vouchers,	02 - November 2018	\$ 75.63
	customers must come inside our building	03 - December 2018	\$ 149.11
	to apply	04 - January 2019	\$ 267.98
		05 - February 2019	\$ 88.96
		06 - March 2019	\$ 164.29
		07 - April 2019	\$ 26.08
		08 - May 2019	\$ 112.83
		09 - June 2019	\$ 200.08
		10 - July 2019	\$ 63.17
		11 - August 2019	\$ 213.45
		12 - September 2019	\$ 26.08
			<u>\$ 1,393.01</u>
412/	Vehicles - Insurance	01 - October 2018	\$ 28.26
	no vehicles used to give out vouchers,	02 - November 2018	\$ 28.26
	customers must come inside our building	03 - December 2018	\$ 28.26
	to apply	04 - January 2019	\$ 28.26
		05 - February 2019	\$ 28.26
		06 - March 2019	\$ 28.26
		07 - April 2019	\$ 28.26

08 - May 2019	\$ 28.26
09 - June 2019	\$ 28.26
10 - July 2019	\$ 28.26
11 - August 2019	\$ 28.26
12 - September 2019	\$ 28.26
	<u>\$ 339.12</u>

412/ Financial Assistance - Utilities (LES)	01 - October 2018	\$ -
	02 - November 2018	\$ -
	03 - December 2018	\$ -
	04 - January 2019	\$ 555.84
	05 - February 2019	\$ 245.12
	06 - March 2019	\$ 1,808.00
	07 - April 2019	\$ 1,909.88
	08 - May 2019	\$ 1,432.41
	09 - June 2019	\$ 1,302.85
	10 - July 2019	\$ -
	11 - August 2019	\$ -
	12 - September 2019	\$ 2,170.00
		<u>\$ 9,424.10</u>

would have been \$0 except me & Ramona spent this money when the Majors were gone
total would have been \$7,254.10 if not for me & Ramona.

412/ Financial Assistance - Black Hills Energy	01 - October 2018	\$ -
	02 - November 2018	\$ -
(credited account)	03 - December 2018	\$ (708.51)
	04 - January 2019	\$ 943.50
	05 - February 2019	\$ 1,983.36
	06 - March 2019	\$ 4,914.29
	07 - April 2019	\$ 2,742.13
	08 - May 2019	\$ 5,247.60
	09 - June 2019	\$ 8,935.47
	10 - July 2019	\$ -
	11 - August 2019	\$ -
	12 - September 2019	\$ 596.67
		<u>\$ 24,654.51</u>

412/ Financial Assistance - FEMA/EFSP - Utilities	01 - October 2018	\$ -
	02 - November 2018	\$ -
	03 - December 2018	\$ -
	04 - January 2019	\$ -
	05 - February 2019	\$ -
	06 - March 2019	\$ -
	07 - April 2019	\$ -
	08 - May 2019	\$ -
	09 - June 2019	\$ -
	10 - July 2019	\$ -
	11 - August 2019	\$ -
	12 - September 2019	\$ -
		<u>\$ -</u>

412/ Support Services	01 - October 2018	\$ 87.25
Paid to The Salvation Army in Omaha	02 - November 2018	\$ 1,114.04
	03 - December 2018	\$ 1,201.51
	04 - January 2019	\$ 481.96
	05 - February 2019	\$ 430.37
	06 - March 2019	\$ 293.64
	07 - April 2019	\$ 492.98
	08 - May 2019	\$ 400.56
	09 - June 2019	\$ 674.98
	10 - July 2019	\$ 514.57
	11 - August 2019	\$ 9.50
	12 - September 2019	\$ -
		<u>\$ 5,701.36</u>

Total Expensed FY 2019	\$ 132,804.58
-------------------------------	----------------------

Break Down FY 2019 Utility Expenses		
Expenses by Overall Category		
#1 Employee Cost	\$ 78,622.58	59.20%
#2 Direct Assistance - BHE (Heat)	\$ 24,654.51	18.56%
#3 Direct Assistance - LES (Electricity)	\$ 9,424.10	7.10%
#4 Major Mark & Sue Anderson Allowances & Assessments	\$ 8,625.30	6.49%
#5 Support & Fees to TSA Omaha	\$ 6,835.97	5.15%
#6 Overhead (building)	\$ 2,909.99	2.19%
#7 Transportation Costs	\$ 1,732.13	1.30%
	\$ 132,804.58	100.00%
Direct Assistance to Individuals	\$ 34,078.61	25.66%
Everything Else	\$ 98,725.97	74.34%

THE SALVATION ARMY LINCOLN CORPS BLACK HILLS ENERGY HEAT SHARE EXPENSES FY2019

ALL INFORMATION IS FROM THE SALVATION ARMY'S ACCOUNTING SOFTWARE SHELBY (CITRIX) - DETAILED LEDGER FY2019

Period	Date	Reference	Account Number	Item/Description	Credit	Total/Period Total	Year Total
3	12.11.18			Black Hills Energy		\$ (921.59)	
3	12.18.18			Heat Assistance	\$ 213.08	\$	(708.51)
4	1.31.19			Heat Assistance	\$ 350.50	\$	
4	1.31.19			Heat Assistance	\$ 593.00	\$	943.50
5	2.12.19			Heat Assistance	\$ 101.43	\$	
5	2.12.19			Heat Assistance	\$ 180.00	\$	
5	2.12.19			Heat Assistance	\$ 100.46	\$	
5	2.12.19			Heat Assistance	\$ 200.00	\$	
5	2.12.19			Heat Assistance	\$ 150.00	\$	
5	2.12.19			Heat Assistance	\$ 150.00	\$	
5	2.12.19			Heat Assistance	\$ 1,101.47	\$	1,983.36
6	3.5.19			Heat Assistance	\$ 660.54	\$	
6	3.12.19			Heat Assistance	\$ 1,071.63	\$	
6	3.19.19			Heat Assistance	\$ 755.61	\$	
6	3.31.19			Heat Assistance	\$ 1,783.74	\$	
6	3.31.19			Heat Assistance	\$ 642.77	\$	4,914.29
7	4.30.19			Heat Assistance	\$ 2,742.13	\$	2,742.13
8	5.14.19			Heat Assistance	\$ 2,440.13	\$	
8	5.21.19			Heat Assistance	\$ 2,807.47	\$	5,247.60
9	6.18.19			Heat Assistance	\$ 2,646.31	\$	
9	6.30.19			Heat Assistance	\$ 2,443.75	\$	
9	6.30.19			Heat Assistance	\$ 3,845.41	\$	8,935.47
12	9.30.19			Heat Assistance	\$ 282.04	\$	
12	9.30.19			Heat Assistance	\$ 314.63	\$	596.67
						\$ 24,654.51	

\$2,443.75 paid on \$4,886.68 billed

at 50%

See attached

Reference [REDACTED] / Black Hills Energy Paid List

	Total Bill	TSA Paid	Difference
1	\$ 195.25	\$ 100.00	\$ 95.25
2	\$ 291.48	\$ 140.00	\$ 151.48
3	\$ 165.04	\$ 85.00	\$ 80.04
4	\$ 169.22	\$ 85.00	\$ 84.22
5	\$ 376.05	\$ 200.00	\$ 176.05
6	\$ 838.24	\$ 300.00	\$ 538.24
7	\$ 56.25	\$ 25.00	\$ 31.25
8	\$ 292.55	\$ 100.00	\$ 192.55
9	\$ 592.59	\$ 250.00	\$ 342.59
10	\$ 332.57	\$ 289.68	\$ 42.89
11	\$ 169.80	\$ 50.00	\$ 119.80
12	\$ 226.76	\$ 100.00	\$ 126.76
13	\$ 335.16	\$ 130.00	\$ 205.16
14	\$ 526.65	\$ 300.00	\$ 226.65
15	\$ 289.07	\$ 289.07	\$ -
	\$ 4,856.68	\$ 2,443.75	\$ 2,412.93

Total Billed	100%
Total Paid	50.317%
Total Unpaid	49.683%

THE SALVATION ARMY LINCOLN CORPS BLACK HILLS HEAT SHARE EXPENSES FY2019

ALL INFORMATION IS FROM THE SALVATION ARMY'S ACCOUNTING SOFTWARE SHELBY (CITRIX) - DETAILED LEDGER FY2019

Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
\$ -	\$ -	\$ (708.51)	\$ 943.50	\$ 1,983.36	\$ 4,914.29	\$ 2,742.13	\$ 5,247.60	\$ 8,935.47	\$ -	\$ -	\$ 596.67

First Quarter Heat Assistance		Second Quarter Heat Assistance			Third Quarter Heat Assistance			Fourth Quarter Heat Assistance			
Oct-18	\$ -	Jan-19	\$ 943.50	Apr-19	\$ 2,742.13	Jul-19	\$ -	Oct-18	\$ -	Jan-19	\$ 596.67
Nov-18	\$ -	Feb-19	\$ 1,983.36	May-19	\$ 5,247.60	Aug-19	\$ -	Feb-19	\$ -	Feb-19	\$ -
Dec-18	\$ (708.51)	Mar-19	\$ 4,914.29	Jun-19	\$ 8,935.47	Sep-19	\$ 596.67	Mar-19	\$ -	Mar-19	\$ -
Full Quarter	\$ (708.51)	Full Quarter	\$ 7,841.15	Full Quarter	#####	Full Quarter	\$ 596.67	Full Quarter	\$ -	Full Quarter	\$ 596.67

Average Assistance Per Day	\$ 67.55
Average Assistance Per Week	\$ 474.13
Average Assistance Per Month	\$ 2,054.54
Average Assistance Per Quarter	\$ 6,163.63
Total Assistance in Fiscal Year 2019	\$ 24,654.51

5 out of 12 months had no assistance	
Q1 Percentage	-2.87%
Q2 Percentage	31.80%
Q3 Percentage	68.65%
Q4 Percentage	2.42%

Q1 FY2020
+ JAN

128 TSA - Lincoln
Fiscal Year Beginning: 10-1-2019 (Quarter One)
Detailed Ledger Report for Period 01 October Thru 04 January
#12 Utility Assistance Program
Run Date 2.28.2020

Acct#	Description	Time Period	Net
412/	Commanding Officers' Allowance	01 - October 2019	\$ 139.00
		02 - November 2019	\$ 144.06
		03 - December 2019	\$ 425.06
		* 04 - January 2019	\$ 219.52
			<u>\$ 927.64</u>
412/	Commanding Officers' Allowance #2	01 - October 2019	\$ 137.07
		02 - November 2019	\$ 142.04
		03 - December 2019	\$ 422.54
		* 04 - January 2019	\$ 216.44
			<u>\$ 918.09</u>
412/	Salaries - Exempt Employees	01 - October 2019	\$ 170.00
		02 - November 2019	\$ 200.00
		03 - December 2019	\$ 202.00
		* 04 - January 2019	\$ 200.00
			<u>\$ 772.00</u>
412/	Salaries - Non-Exempt Employees	01 - October 2019	\$ 4,397.25
		02 - November 2019	\$ 4,301.99
		03 - December 2019	\$ 4,237.48
		* 04 - January 2019	\$ 3,646.46
			<u>\$16,583.18</u>
412/	Employee Medical Ins. Premium.	01 - October 2019	\$ 774.30
		02 - November 2019	\$ 775.40
		03 - December 2019	\$ 581.50
		* 04 - January 2019	\$ 624.80
			<u>\$ 2,756.00</u>
412/	Pension - Employees	01 - October 2019	\$ -
		02 - November 2019	\$ -
		03 - December 2019	\$ -
		* 04 - January 2019	\$ 118.65
			<u>\$ 118.65</u>
412/	Officers' Health Care Provider Assessment	01 - October 2019	\$ 151.67
		02 - November 2019	\$ 151.67
		03 - December 2019	\$ 151.67
		* 04 - January 2019	\$ 151.67
			<u>\$ 606.68</u>
412/	Officers' Retirement Assessment	01 - October 2019	\$ 120.00
		02 - November 2019	\$ 120.00
		03 - December 2019	\$ 120.00
		* 04 - January 2019	\$ 120.00
			<u>\$ 480.00</u>
412/	FICA - TSA Portion	01 - October 2019	\$ 343.84
		02 - November 2019	\$ 342.74
		03 - December 2019	\$ 342.33
		* 04 - January 2019	\$ 289.36
			<u>\$ 1,318.27</u>
412/	Workers' Comp Ins.	01 - October 2019	\$ 123.47
		02 - November 2019	\$ 123.47
		03 - December 2019	\$ 123.47
		* 04 - January 2019	\$ 123.47
			<u>\$ 493.88</u>
412/	Payroll Fees	01 - October 2019	\$ -
		02 - November 2019	\$ 32.40
		03 - December 2019	\$ 55.98
		* 04 - January 2019	\$ -
			<u>\$ 88.38</u>
412/	Computer Support Fees	01 - October 2019	\$ 32.20
		02 - November 2019	\$ 32.20
		03 - December 2019	\$ 32.20
		* 04 - January 2019	\$ 32.20
			<u>\$ 128.80</u>
412/	Accounting Center Fees	01 - October 2019	\$ 63.48
		02 - November 2019	\$ 63.48
		03 - December 2019	\$ 63.48
		* 04 - January 2019	\$ 63.48
			<u>\$ 253.92</u>
412/	Public Relations Assessment	01 - October 2019	\$ 1.98
		02 - November 2019	\$ 1.98

		03 - December 2019	\$ 1.98
		04 - January 2019	\$ 1.98
			<u>\$ 7.92</u>
412/	Internet - Corps	01 - October 2019	\$ 53.61
		02 - November 2019	\$ 52.80
		03 - December 2019	\$ 53.61
		04 - January 2019	\$ 53.61
			<u>\$ 213.63</u>
412/	Utilities - Corps	01 - October 2019	\$ 165.77
		02 - November 2019	\$ 133.87
		03 - December 2019	\$ 206.59
		04 - January 2019	\$ 205.94
			<u>\$ 712.17</u>
412/	Janitorial Supplies	01 - October 2019	\$ 1.79
		02 - November 2019	\$ -
		03 - December 2019	\$ 5.37
		04 - January 2019	\$ 4.54
			<u>\$ 11.70</u>
412/	Furniture & Equipment	01 - October 2019	\$ 32.10
		02 - November 2019	\$ 40.88
		03 - December 2019	\$ 17.36
		04 - January 2019	\$ 8.42
			<u>\$ 98.76</u>
412/	Transportation & Meals - Officers	01 - October 2019	\$ 7.80
		02 - November 2019	\$ 11.09
		03 - December 2019	\$ 11.36
		04 - January 2019	\$ 13.53
			<u>\$ 43.78</u>
412/	Vehicle Operating Costs #1	01 - October 2019	\$ 39.34
		02 - November 2019	\$ 149.01
		03 - December 2019	\$ 94.00
		04 - January 2019	\$ 302.79
			<u>\$ 585.14</u>
412/	Vehicles - Insurance	01 - October 2019	\$ 31.58
		02 - November 2019	\$ 31.58
		03 - December 2019	\$ 31.58
		04 - January 2019	\$ 31.58
			<u>\$ 126.32</u>
412/	Financial Assistance - Utilities (LES)	01 - October 2019	\$ -
		02 - November 2019	\$ -
		03 - December 2019	\$ -
		04 - January 2019	\$ -
			<u>\$ -</u>
412/	Financial Assistance - Black Hills Energy	01 - October 2019	\$ 2,286.26
		02 - November 2019	\$ 1,141.21
		03 - December 2019	\$ 2,488.77
		04 - January 2019	\$ 3,011.03
			<u>\$ 8,927.27</u>
412/	Financial Assistance - FEMA/EFSP - Utilities	01 - October 2019	\$ -
		02 - November 2019	\$ -
		03 - December 2019	\$ -
		04 - January 2019	\$ -
			<u>\$ -</u>
412/	Support Services	01 - October 2019	\$ 663.44
		02 - November 2019	\$ 1,191.51
		03 - December 2019	\$ 1,483.83
		04 - January 2019	\$ 682.71
			<u>\$ 4,021.49</u>

Total Expended for Quarter 1 FY 2020 \$40,193.67

Expenses by Overall Category			
#1 Employees	\$	22,041.98	54.84%
#2 Direct Assistance - BHE (Heat)	\$	8,927.27	22.21%
#3 Support & Fees to TSA Omaha	\$	4,500.51	11.20%
#4 Major Mark & Sue Anderson Allowances & Assessments	\$	2,932.41	7.30%
#5 Overhead (building)	\$	1,036.26	2.58%
#6 Transportation Costs	\$	755.24	1.88%
#7 Direct Assistance - LES (Electricity)	\$	-	0.00%
	\$	40,193.67	100.00%
Direct Assistance to Individuals	\$	8,927.27	22.21%
Everything Else	\$	31,266.40	77.79%

THE SALVATION ARMY LINCOLN CORPS BLACK HILLS HEAT SHARE EXPENSES FY2020 Q1

ALL INFORMATION IS FROM THE SALVATION ARMY'S ACCOUNTING SOFTWARE SHELBY (CITRIX) - DETAILED LEDGER FY2020 Q1

	Oct-19	Nov-19	Dec-19
	\$ 2,286.26	\$ 1,141.21	\$ 2,488.77

First Quarter Heat Assistance	
Oct-18	\$ 2,286.26
Nov-18	\$ 1,141.21
Dec-18	\$ 2,488.77
Full Quarter	\$ 5,916.24

Average Assistance Per Day	\$ 64.31
Average Assistance Per Week	\$ 455.10
Average Assistance Per Month	\$ 1,972.08
Average Assistance Per Quarter	\$ 5,916.24

THE SALVATION ARMY LINCOLN CORPS BLACK HILLS HEAT SHARE ASSISTANCE PROGRAM

ALL INFORMATION IS FROM THE SALVATION ARMY'S ACCOUNTING SOFTWARE SHELBY (CITRIX) - DETAILED LEDGER FY2020 Q1

Period	Date	Reference	Account Number	Item/Discription	Total/Period	Total/Year	Total
1	10.29.19			Black Hills Energy	Heat Assistance	\$ 2,286.26	\$ 2,286.26
2	11.12.19			Black Hills Energy	Heat Assistance	\$ 1,141.21	\$ 1,141.21
3	12.17.19			Black Hills Energy	Heat Assistance	\$ 1,320.00	
3	12.17.19			Black Hills Energy	Heat Assistance	\$ 1,168.77	\$ 2,488.77
						<u>\$ 5,916.24</u>	

MONTHS THAT THE SALVATION ARMY DID NOT FUND A PROGRAM

410 = Family Services
 412 = Utility Assistance
 *Food for the food pantry is provided by Super Savior of Fallbrook and The Lincoln Food Bank

PERIOD DATE	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
*FOOD & PANTRY	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
RENT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
TRANSPORTATION	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
LODGING	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
OTHER	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
MEDICAL	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
THRIFT STORE	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
PATHWAY OF HOPE	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
UTILITIES	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
BLACK HILLS ENERGY	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
**FEMA/FSPS/III	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

** The Federal Government's FEMA grant to the Salvation Army is to be spent only on direct assistance to individuals. The entire amount of this grant was spent on overhead etc.

*422 = Disaster Assistance

*FEMA grant is supposed to be used on Utility Assistance for individuals with emergency needs

*The Board for the FEMA grant meets at Community Action Partnership via Michelle Martinez

Expense Report

Utility Program Expenses Under My Watch						
Fiscal Year 2019 - First Quarter of Fiscal Year 2020 <i>(+ January)</i>						
16 month time frame						
Utility Company	Utility	Total Spent	Average \$ per year	Average \$ per month	Average \$ per week	Average \$ per day
Black Hills Energy	Gas	\$ 33,581.78	\$ 26,865.42	\$ 2,098.86	\$ 516.64	\$ 73.60
Lincoln Electrical System	Electricity	\$ 9,424.10	\$ 7,539.28	\$ 589.01	\$ 144.99	\$ 20.66
		\$ 43,005.88	\$ 34,404.70	\$ 2,687.87	\$ 661.63	\$ 94.26

Overhead						
Employee Cost		\$ 100,664.56	\$ 80,531.65	\$ 6,291.54	\$ 1,548.69	\$ 220.63
Majors Allowances & Assesments		\$ 11,557.71	\$ 9,246.17	\$ 722.36	\$ 177.81	\$ 25.33
Overhead (building)		\$ 3,946.25	\$ 3,157.00	\$ 246.64	\$ 60.71	\$ 0.04
Vehicle Cost		\$ 2,487.37	\$ 1,989.90	\$ 155.46	\$ 38.27	\$ 5.45
Fees/Support to Omaha Salvation Arm'		\$ 11,336.48	\$ 9,069.18	\$ 708.53	\$ 174.41	\$ 24.85
		\$ 129,992.37	\$ 103,993.90	\$ 8,124.52	\$ 1,999.88	\$ 276.30

Total Expensed in 16 months \$ 172,998.25

Direct Assistance to Individuals	\$ 43,005.88	24.86%
Overhead	\$ 129,992.37	75.14%

PERIOD	MATH
years	1.25
months	16
weeks	65
days	456.25

NOTES

Information in this expense report is from The Salvation Army Lincoln Corps Detailed Ledger

The Salvation Army uses Citrix Systems SHELBY accounting software

The Account # for The Salvation Army Utilities Program is 001/412 - all account numbers are listed on this report if auditing was ever needed

The Salvation Army of Lincoln's Utility Assistance Program's abuse of funds is widely known by all past and present employees in the business office and social s
Income from Black Hills Energy's Heat Share Funds is hidden in deferred revenue which stood at \$120,000 by the time I had my access removed from Citrix.

Designated Funds from Donors is not recorded as income for utility's as ALL donations go into the general account to be used however Major Mark Anderson was

No Kettle income from Christmas is used for direct assistance to individuals.

No mail appeal income is used for direct assistance.



Fw: Black Hills Energy - Incoming QUESTION

01/25/2019 02:35 PM

From:
To:
Archive:

[Redacted]

Good afternoon,

Black Hills Energy is now sending us \$16,374.78 for "BH CARES - WALK FOR WARMTH". Please note the email chain below. Can you advise me on which Salvation Army unit(s) receive these funds? (Does this go to Lincoln? Omaha?).

Thank you.

[Redacted]
Divisional Finance Manager
The Salvation Army
Western Division Headquarters
Phone: (402)898-5950

[Redacted]

Date: 01/23/2019 12:37 PM
Subject: Black Hills Energy - Incoming for Oct 2018 [Revised Payment Received]



Black Hills - Heat Share - Oct 2018 REVISED.pdf

[Redacted]
Divisional Finance Manager
The Salvation Army
Western Division Headquarters
Phone: (402)898-5950

[Redacted]

Dear Linda,

After several attempts I got a whole of Brandy Johnson at Black Hills Energy in Lincoln.

Apparently their Accounting Department placed \$41,156.76 in the Lincoln/Lancaster BHC account. This was a Walk for Warmth check that is to be split with Heartland Family Services. They will send us a corrected statement as soon as they can. They thanked me for catching this. I will redo my income/expense statement as soon as I receive the corrected statement.

Have a great weekend !!!

[REDACTED]
Assistant Divisional Social Services Director - Corps
Western Division of The Salvation Army
10755 Burt Street
Omaha, NE 68114
[REDACTED]



Re: Fw: Black Hills Energy Check

10/17/2019 05:24 PM

[Redacted]

History: This message has been replied to.

Please forgive Anne-as I instructed Gail to ensure this is placed in the Lincoln Account upon checking. I was on the road in Sioux City today if you need anything.

Blessings,

[Redacted]

Divisional Social Services Director
The Salvation Army-Western Division
10755 Burt Street, Omaha, NE 68114

[Redacted]

Mona, Just following up to see if you have found...

10/17/2019 02:14:19 PM

From:
To:
Cc:

[Redacted]

Date: 10/17/2019 02:14 PM
Subject: Re: Fw: Black Hills Energy Check

Mona,

Just following up to see if you have found out what is suppose to happen to the funds received from Black Hills Energy.

Thank you.

[Redacted]

The Salvation Army
Western Division Headquarters

[Redacted]

Anne Flodine Mona, Can you please let finance know what sh...

10/02/2019 11:36:08 AM

From:
To:
Cc:

[Redacted]

Date: 10/02/2019 11:36 AM
Subject: Fw: Black Hills Energy Check

Mona,

Can you please let finance know what should be done with this check from Black Hills Energy we received for \$16,374.78. The back-up states "BH Cares - Walk for Warmth".

Thank you.

[REDACTED]
The Salvation Army
Western Division Headquarters

----- Forwarded by [REDACTED] WST/USC/SArmy on 10/02/2019 11:28 AM -----

From: [REDACTED] WST/USC/SArmy
To: [REDACTED] WST/USC/SArmy@USC
Date: 10/02/2019 11:24 AM
Subject: Re: Black Hills Energy Check

Anne,



{In Archive} _ Fw_ Black Hills Energy - Incoming QUESTION.pdf

I sent an inquiry to DSSD at the time and never received a response. Please follow up with them (perhaps include Leah Hamilton) and see if they are able to provide information.

Thank you.

[REDACTED]
Divisional Finance Manager
The Salvation Army
Western Division Headquarters
Phone: (402)898-5950

[REDACTED] Jim, The attached check from Black Hills Energy...

10/02/2019 11:16:23 AM

From: [REDACTED] WST/USC/SArmy
To: [REDACTED] WST/USC/SArmy@USC
Date: 10/02/2019 11:16 AM
Subject: Black Hills Energy Check

Jim,

The attached check from Black Hills Energy for \$16,374.78 is sitting in the exchange account, do you know what is suppose to be done with this check? Description states "Walk for Warmth".

Thank you.



100 RE 1878.PDF



Angela Conry

Tue 10/22/2019 1:55 PM

To: Mark Anderson; Susan Anderson

[Redacted]

Brian Williard



 1007726 - Lincoln.pdf
167 KB

The attached payment was processed today. Please let me know if you have any questions.

Thank you

(See attached file: 1007726 - Lincoln.pdf)

[Redacted]

Accounts Payable - General Fund

The Salvation Army

Western Division Headquarters

10755 Burt Street

Omaha, NE 68114-2065

(BHE Z)

Pay Date: 10/22/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	10/01/2019	BLK HILLS ENERGY - WALK 4 WARM	[REDACTED]	16,374.78
Memo Western Division Operating Account			TOTAL	16,374.78

Pay Date: 10/22/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	10/01/2019	BLK HILLS ENERGY - WALK 4 WARM	[REDACTED]	16,374.78
Memo Western Division Operating Account			TOTAL	16,374.78

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)699-5958

CHECK NO.	DATE	AMOUNT
[REDACTED]	10/22/19	\$16,374.78

Sixteen Thousand Three Hundred Seventy F

PAY TO THE ORDER OF
 SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

For Western Division Operating Account

Non-negotiable

From: Brian Williard/WST/JSC/SArmy

[Redacted]

Date: 10/22/2019 03:02 PM

Subject: Re: ACH Remittance Payment - Lincoln

Hi Angela,

I just want to be 100% clear on this invoice. We are to add this amount to what is available for us to use in our Black Hills Energy Heat Share funds right?

Brian Williard

The Salvation Army
Administrative Assistant - Business & Grants
2625 Potter St. - Lincoln, Nebraska 68503
(402)474-6263 ext. 1524

*my email address will be changing to
brian.williard@usc.salvationarmy.org

[Redacted]

10/22/2019 01:55:14 PM---The attached payment was processed today. Please let me know if you have any questions. Thank you

[Redacted]

10/22/2019 01:55:14 PM---The attached payment was processed today. Please let me know if you have any questions. Thank you



Brian Williard

Thank you. Brian Williard The Salvation Army Administrative Assistant - Business & Grants 2625 Potter ...

Tue 10/22/2019 4:37 PM



Tue 10/22/2019 4:34 PM

Brian Williard



Hi Brian,

I think you could use this for the Black Hills Heat Share assistant, but let just wait until we hear from Monalisa.

Thank you,

Corps Accounting Supervisor
Western Division of The Salvation Army
10755 Burt St, Omaha, NE 68114

Show details for [redacted] --10/22/2019 03:23:31 PM---Please see below... Thank you

-10/22/2019 03:23:31 PM---Please see below... Thank you!

Hide details for [redacted] --10/22/2019 03:23:31 PM---Please see below... Thank you!

-10/22/2019 03:23:31 PM---Please see below... Thank you!

...

RE: United Way Reporting

[REDACTED]@USC.salvationarmy.org>

Tue 1/21/2020 2:51 PM

To: Brian Williard <Brian.Williard@USC.salvationarmy.org>

You are welcome!

From: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Sent: Tuesday, January 21, 2020 2:43 PM

To: [REDACTED]@USC.salvationarmy.org>

Subject: RE: United Way Reporting

Thank you so much Ruth!

From: [REDACTED]@USC.salvationarmy.org>

Sent: Tuesday, January 21, 2020 2:40 PM

To: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Subject: RE: United Way Reporting

Brian,

Some heat share vouchers were included in January spreadsheet and sent to me after I closed December. I believe that's what you are missing. Please see attachment.

Thanks,

From: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Sent: Tuesday, January 21, 2020 1:49 PM

To: [REDACTED]@USC.salvationarmy.org>

Subject: United Way Reporting

Hi Ruth,

I'm using the detail ledger reports from Shelby for acct #'s 410 and 412 while filling out a United Way Utility Report for July 1st through December 31st

I'm showing the following;

Heat Share

412/[REDACTED] ap 00134 – 9/30 – 282.04 and 314.63

ap 00007 – 10/29 – 2,286.26

ap 00012 – 11/12 – 1,141.21

ap 00025 – 12/17 – 1,320.00 and 1,168.77

for a total of \$6,512.91

LES/Utilities

412 [REDACTED] ap 00134 – 9/30 – 536.00, 878.00, 456.00 and 300.00

For a total of \$2,170.00

Considering account 412 has \$34,364.34 expensed to non-exempt employee salaries alone I want to be 100% sure those Heat Share and LES numbers are correct (which I'm at 99%).

Can you please verify that I'm getting my figures right by using the Detail Ledger in SHELBY.

Thank you so much,
Brian Williard
Administrative Assistant
The Salvation Army
Lincoln Corps
402.474.6263 ext. 1524

Re: Revisions

[REDACTED]@USC.salvationarmy.org>

Wed 2/26/2020 6:21 AM

To: Brian Williard <Brian.Williard@USC.salvationarmy.org>

I specifically told him he needed to update all of the income and expenses.

Get [Outlook for iOS](#)

From: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Sent: Tuesday, February 25, 2020 4:19:37 PM

To: [REDACTED]@USC.salvationarmy.org>

Subject: Revisions

Hi Howard,

I thought it was crazy that Major wanted to copy over numbers when some like Kettles obviously can't be right. If we are done with Kettle Season and made \$225,000 then it is impossible to get another \$35,000 unless we set out Kettles again and pray the Lord magically deposits money into them! The Heat Share on revenue and expenses is also a NIGHTMARE....we have \$103,000 in our heat share account and as far as I know that doesn't include the \$16,000 from Black Hills for a one time Walk for Warmth event (INVOICE 100119 on 10.01.2019 \$16,347.78). That's a ton of deferred revenue and we should keep getting \$5,000.00 a month for another 7 months. That puts us at \$154,000.00 at fiscal year end because we don't spend any of that money.

I also just got this in my email:

Hello Brian,

The local EFSP board plans to meet on Wednesday, March 11th to discuss spending progress for all funded LRO's. Could you please send me an update by Monday, March 9th of Salvation Army's spending progress thus far?

This is usually a simple statement such as:

Remaining funds to spend: \$ _____. Utility assistance provided to _____ households. Will be fully spent by March 31, 2020.

That is, unless you are already fully spent, if you are you can simply say :
Fully Spent, Provided utility assistance to _____ households.

In your application you projected to serve 25 households with utility assistance.
If you have questions please feel free to ask. Thanks

WE HAVE NOT SPENT ANY MONEY ON LES FOR AT LEAST 6 MONTHS.

I'll see what I can do for you on the pink area's but my hands are pretty much tied. The truth is not always available.

Compliance

Brian Williard <Brian.Williard@USC.salvationarmy.org>

Thu 2/27/2020 10:30 PM

To: [REDACTED]@unitedwaylincoln.org>

Hi Ashley,

Can we meet sometime prior to the meetings we'll have for funding on our programs. I have some concerns on our application because it has to be approved by my boss Major Mark Anderson. For example, the Black Hills Energy Heat Share portion of our utility grant. I report the actual numbers but he sets the amount we predict to do (which is way off). I would like a confidential meeting to discuss these things. My authority over these grants is non-existent and in title only.

Thanks,
Brian Williard
Administrative Assistant - Business & Grants
The Salvation Army

Re: Meeting

[REDACTED]@lancaster.ne.gov>

Thu 2/27/2020 11:08 PM

To: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Hi Brian,

I am available tomorrow (Friday) between 12:30 and 3:30 or Monday after 2:30. I am open most of Tuesday. Do any of those days/times work for you to come to my office?

[REDACTED]
Director
Lincoln/Lancaster Human Services
shoyle@lancaster.ne.gov
(402) 441-4944

From: Brian Williard <Brian.Williard@USC.salvationarmy.org>

Sent: Thursday, February 27, 2020 10:47:47 PM

To: [REDACTED]@lancaster.ne.gov>

Subject: Meeting

Hi Sara,

I'm worried that we are not in compliance with our grants. My boss won't allow me to spend any money and it's weighing heavy on me. Michelle Kuta our Social Service Director was so stressed out about telling everybody no that she missed work often and was fired. I talked to her today and she told me about a family that slept in their car because it was too cold. She had to tell them no when they wanted their bill paid. We have over \$100,000.00 in deferred revenue from Black Hills Energy. This is only one example. Before I quit my job I want to right the things we do wrong and have my boss fired so that we can do things right again.

When are you available to meet?

Thanks,
Brian Williard

[REDACTED]

Brian Williard

From: [REDACTED] <[REDACTED]@communityactionnetwork.org>
Sent: Wednesday, April 22, 2020 12:22 PM
To: [REDACTED]; Brian Williard
Subject: Question

Hello All,

I thought you might be able to assist me in some thoughts I have been having regarding calls for assistance during this time. At Community Action we have noted a decline in the number of calls for assistance recently and we feel it could be attributed to several things such as those receiving their stimulus checks and also those that are not able to pay their rent or utilities but not calling for assistance as the utilities are not currently disconnecting and the governors executive order surrounding evictions. We are brainstorming ways to get the word out to continue to reach out for assistance and not waiting until the bills are overwhelming and everyone is needing assistance at the same time.

One of the thoughts we have considered is if it would be helpful to create flyers with the rent and utility providers phone numbers and services offered? I also know the MYLNK app is very detailed so we do not want to "re-create the wheel" either. Do any of you have thoughts on this?

36

[REDACTED] (she, her, hers)
Director of Community Services
Community Action Partnership of Lancaster and Saunders Counties
210 O Street Lincoln, NE 68508
[REDACTED]

We empower people living in poverty to reach economic stability.



Transcript with Internal Auditor for The Salvation Army at Divisional Headquarters regarding fraud.

Me: How can they go about not fire somebody if there doing a bunch of bullshit? (about DHQ not being willing to fire ANY Major)

Howard: I don't know. I'm just telling you what the history is. I've been here 10 years and they've fired one person (Major) and that's because they were stealing.

Me: So, what should I do then, do you think I should just continue what I'm doing? And just keep records?

Howard: That's what I would do. Keep doing what you're doing. Keep working on him, and keep saying something, and if he ever lets you go because you voiced your opinion on something that's not ethical, um... then I would....(inaudible). That one contract for \$10,350 (Lancaster County Grant), he could have spent all of that the case worker.

Me: He can.

Howard: According to what I read.

Me: That's why he had me put that. (the Lancaster County Grants expense budget was entirely dedicated to case worker's salary (I think this was overlooked by the Government when the application was submitted). But when I talked to them, they didn't seem very happy about that. And also, in the contract it says we're supposed to help 1,400 people though (the entire utility budget not just the County's funds).

Howard: I didn't see that. So, I shared this with my boss, cause that's, this is kind of a big thing.

Me: Yeah

Howard: I told that, I said Major this is big. I said this could really turn upside down on us real quick, because you got a hundred and some thousand dollars in grants, and I said they haven't expensed hardly any of that.

Me: Yeah

Howard: What I don't like is we expense a lot of things, but we don't give out assistance. And what we raise in kettles and all that other stuff basically. Basically, if we don't grant it they don't give it out (no donations are spent on Direct Assistance to Individuals at The Lincoln Corps). Some do, some don't.

Me: Yeah

Howard: Just be careful cause I can tell you that, I know this from experience, if it comes down to it, your word against his, you better have all the documentation. Cause if it comes down to your word against the Officers, they're going to take their side 99% of the time.

Me: Ok

Howard: And uh, and uh.

Me: Yeah but

Howard: Even if you're right. You can be totally right.

Transcript with Internal Auditor for The Salvation Army at Divisional Headquarters regarding fraud.

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Howard: I didn't see that. So, I shared this with my boss, cause that's, this is kind of a big thing.

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Me: Ok

Howard: And uh, and uh.

Me: Yeah but

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Run Date 2/24/2020
Time 09:10:33

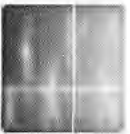
128 TSA - Lincoln
Fiscal Year Beginning 10/1/2019
Detail Ledger Report for Period 05 February (Excludes offsetting entries)

<u>Acct#</u>	<u>Description</u>	<u>Project</u>	<u>Reference</u>	<u>Net</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
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L	J110026	Def. Rev. - HeatShare					-82,227.12	
05		The Salvation Army DHQ/#15086/EFT/ BHE HS Lancaster	RE 00258	2/18/2020		19,891.16		
05		The Salvation Army DHQ/#15086/EFT/ BHE HS Saline Dc	RE 00258	2/18/2020		292.72		
05		Interest on Reserves Jan 2020	JE 00031	2/29/2020		.01		
Account Totals					-20,183.89	.00	26,183.89	-102,411.02





Fw: Black Hills Heatshare Funds [Lincoln, NE]

to: Brian Williard

Mark Anderson, [REDACTED]

07/11/2019 09:57 AM

Brian,

DHQ records reflect the following disbursements during FY 2018 to Lincoln of Black Hills Energy "Heat Share" funds.

SALVATION ARMY - LINCOLN (#14213)
DHQ Disbursements of Heat Share Funds from BHE

Amount	Chk Date	Check #
100.90	10/30/2018	[REDACTED]
5,089.78	10/30/2018	[REDACTED]
100.20	12/4/2018	[REDACTED]
99.48	1/3/2019	[REDACTED]
5,766.22	1/3/2019	[REDACTED]
106.90	1/24/2019	[REDACTED]
5,749.90	1/24/2019	[REDACTED]
100.20	1/24/2019	[REDACTED]
6,480.02	1/24/2019	[REDACTED]
95.18	3/8/2019	[REDACTED]
5,577.64	3/8/2019	[REDACTED]
109.44	3/26/2019	[REDACTED]
5,543.58	3/26/2019	[REDACTED]
109.48	4/30/2019	[REDACTED]
5,625.12	4/30/2019	[REDACTED]
100.62	6/25/2019	[REDACTED]
5,751.86	6/25/2019	[REDACTED]
97.60	7/2/2019	[REDACTED]
5,821.90	7/2/2019	[REDACTED]
\$ 52,426.02	FY 2019 to-date	

DHQ processes BHE funds for payment to the various units upon receipt of the funds from BHE. Sometimes there is a delay in the receipt of the funds from BHE, but in general, we should receive the funds for a given month (e.g. June) by the end of the following month (e.g. July) and process those to the units. TSA does not control the receipt of the funds from BHE nor the amounts they collect. These are contributions from BHE customers and employees and BHE matches the contributions as well.

While I note a slight dip in the funding level to Lincoln, I do not see the numbers you have referenced in your email to Gail. I've copied Howard and Keiko on this response and you may want to follow up with them on where and how the funds are recorded on the corps accounting records.

Thank you.

[REDACTED]

Pay Date:01/03/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
010219	01/02/2019	BHE HEAT SHS-LANCASTER-NOV	[REDACTED]	5,766.22
010219	01/02/2019	BHE HEAT SHS-SALINE-NOV	[REDACTED]	99.48



Pay Date:01/03/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
010219	01/02/2019	BHE HEAT SHS-LANCASTER-NOV	[REDACTED]	5,766.22
010219	01/02/2019	BHE HEAT SHS-SALINE-NOV	[REDACTED]	99.48



Pay Date: 01/24/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
012319	01/23/2019	BHE HEAT SHR-LANCASTER-DEC	[REDACTED]	5,749.90
012319	01/23/2019	BHE HEAT SHR-SALINE-DEC	[REDACTED]	106.90
012319 2	01/23/2019	BHE HT SHR-LANCASTER-OCT REVIS	[REDACTED]	6,480.02
012319 2	01/23/2019	BHE HT SHR-SALINE-OCT REVISED	[REDACTED]	100.20
Memo Western Division Operating Account			TOTAL	12,437.02

Pay Date: 01/24/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
012319	01/23/2019	BHE HEAT SHR-LANCASTER-DEC	[REDACTED]	5,749.90
012319	01/23/2019	BHE HEAT SHR-SALINE-DEC	[REDACTED]	106.90
012319 2	01/23/2019	BHE HT SHR-LANCASTER-OCT REVIS	[REDACTED]	6,480.02
012319 2	01/23/2019	BHE HT SHR-SALINE-OCT REVISED	[REDACTED]	100.20
Memo Western Division Operating Account			TOTAL	12,437.02

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)898-5958

CHECK NO. [REDACTED] DATE 01/24/19 AMOUNT \$12,437.02

Twelve Thousand Four Hundred Thirty Seven

CAF

PAY TO THE ORDER OF SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

For Western Division Operating Account [REDACTED]

Non-negotiable

Pay Date:03/08/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
030119 2	03/01/2019	BOA LOCK BOX DIRECT MAIL	[REDACTED]	[REDACTED]
030519	03/05/2019	BHE HEAT SHR-LANCASTER-JAN	[REDACTED]	5,577.64
030519	03/05/2019	BHE HEAT SHR-SALIONE-JAN	[REDACTED]	95.18
030619	03/06/2019	B.PAINE ESTATE GFT TO OPERATIO	[REDACTED]	520.83
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Memo Western Division Operating Account

TOTAL

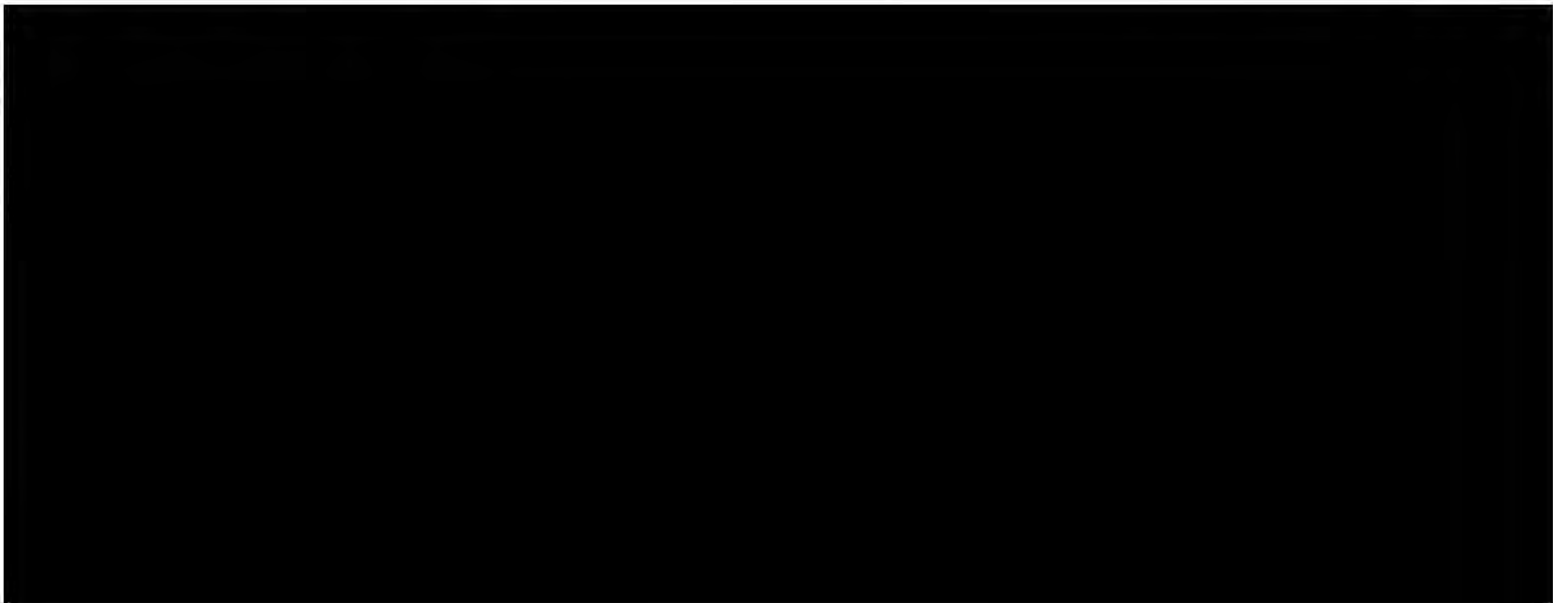
Pay Date:03/08/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
030519	03/05/2019	BHE HEAT SHR-LANCASTER-JAN	[REDACTED]	5,577.64
030519	03/05/2019	BHE HEAT SHR-SALIONE-JAN	[REDACTED]	95.18
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Memo Western Division Operating Account

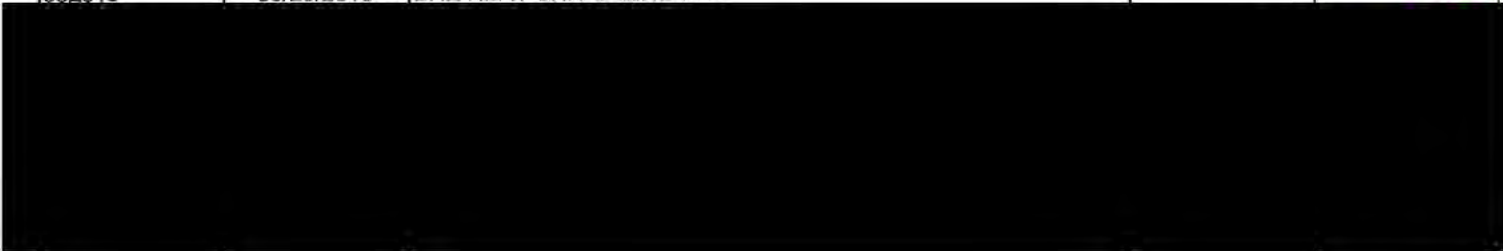
TOTAL



Pay Date:03/26/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
032519	03/25/2019	BHE HEAT SHR-LANCASTER-FEB	[REDACTED]	5,543.58
032519	03/25/2019	BHE HEAT SHR-SALINE-FEB	[REDACTED]	109.44



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Memo Western Division Operating Account

TOTAL



Pay Date:03/26/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
032519	03/25/2019	BHE HEAT SHR-LANCASTER-FEB	[REDACTED]	5,543.58
032519	03/25/2019	BHE HEAT SHR-SALINE-FEB	[REDACTED]	109.44



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Memo Western Division Operating Account

TOTAL



VOID No Bank Information



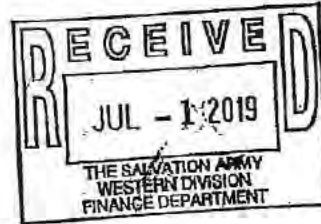
Check Date: Jun/28/2019

Supplier Number: 000007179

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
062419956174-SA	Jun/24/2019	00126393	9,561.74	0.00	0.00	9,561.74

BLACK HILLS CARES CONTRIBUTION

GEN FUND
per attached



Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charge	Total Paid Amount
0000732466	Jun/28/2019	\$9,561.74	\$0.00	\$0.00	\$9,561.74

THE FACE OF THIS DOCUMENT HAS A MULTI-COLORED BACKGROUND ON WHITE PAPER, A VOID PANTOGRAPH AND MICROPRINTING. THE BACK OF THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK.

VOID
BH-NEBRASKA GAS UTILITY CO LLC
PO BOX 8106
RAPID CITY SD 57709

Date Jun/28/2019

VOID
56-887/12

VOID
Pay

NINE THOUSAND FIVE HUNDRED SIXTY-ONE AND 74/100 DOLLAR

VOID

VOID
Pay Amount
\$9,561.74***

VOID
To The
Order Of

SALVATION ARMY
FBO HEATSHARE ATTN JIM J COONCE
10755 BURT ST
OMAHA NE 68114

VOID

VOID
Rich Kighly
Authorized Signature
VOID



Pay Date:06/25/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET	
062419	06/24/2019	BHE HEAT SHR-LANCASTER-APR	[REDACTED]	5,751.86	
062419	06/24/2019	BHE HEAT SHR-SALINE-APR	[REDACTED]	100.62	
Memo Western Division Operating Account				TOTAL	15,948.35

Pay Date:06/25/19 Chk No: [REDACTED] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET	
062419	06/24/2019	BHE HEAT SHR-LANCASTER-APR	[REDACTED]	5,751.86	
062419	06/24/2019	BHE HEAT SHR-SALINE-APR	[REDACTED]	100.62	
Memo Western Division Operating Account				TOTAL	15,948.35

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)698-5958

CHECK NO. [REDACTED]

DATE
06/25/19

AMOUNT
\$15,948.35

Fifteen Thousand Nine Hundred Forty Eight &

PAY TO THE ORDER OF
 SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

Non-negotiable

For Western Division Operating Account
 [REDACTED]

THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS


CHECK REQUEST

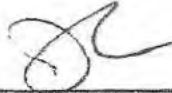
PAYABLE TO: The Salvation Army
Lincoln, Nebraska

AMOUNT \$ 5,919.50

DATE 1-Jul-19

AMOUNT	G/L NUMBER
--------	------------

	Black Hills Energy - Heat Share Donations	
	<u>MAY</u>	
5,821.90	Lancaster County	
97.60	Saline County	



REQUESTED BY _____

RECEIVED

JUL 01 2019

ACCOUNTS PAYABLE

ENTERED

JUL 02 2019

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. VOID FEATURE. SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

Account **PAYMENT**

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

\$24,108.96

Please Direct Any Questions To
(800) 278-8302
OUR OPERATIONS DEPARTMENT

BLACK HILLS CORPORATION FOUNDATION
519 MISTFLOWER DR
RICHMOND, TX 77469-1389

MEMO: BH Cares Additional for 2019

August 14, 2019

Pay TWENTY FOUR THOUSAND ONE HUNDRED EIGHT AND 96/100

DOLLARS

\$ ****24,108.96

TO
THE
ORDER
OF

THE SALVATION ARMY FBO HEATSHARE
10755 BURT ST
OMAHA, NE 68114-2065

Void After 180 DAYS
Signature On File
This check has been authorized
by your depositor

[Redacted]

Black Hills Energy
Black Hills Cares Customer Donations
Jan 1, 2019 - May 31, 2019 Additional Payment

Black Hills Energy
Nebraska (Continued)
Black Hills Cares Customer Donations
Jan 1, 2019 - May 31, 2019 Additional Payment

County	Amount	Count	County	Amount	Count
ANTELOPE	27.51	10	CUSTER	41.28	26
BURT	79.3	34	DAWES	64.1	29
BUTLER	48.69	13	DAWSON	108.01	79
CASS	519.64	160	DEUEL	10.76	19
COLFAX	12.04	10	DUNDY	4.29	8
CUMING	92.65	34	FRANKLIN	46.57	51
DAKOTA	139.86	20	FRONTIER	6.48	10
DIXON	85.43	26	FURNAS	16.28	30
DODGE	7.38	7	GARDEN	2.04	3
DOUGLAS	472.5	131	GARFIELD	2.09	5
FILLMORE	45	15	GOSPER	2.95	5
GAGE	119.9	110	GREELEY	4.25	11
HAMILTON	147.66	49	HALL	10.39	20
JEFFERSON	55.25	15	HAMILTON	10.26	22
JOHNSON	45.4	30	HARLAN	8.84	22
LANCASTER	13391.55	4227	HOLT	44.09	34
MADISON	581.12	163	HOWARD	13.03	32
NEMAHA	133.83	44	KEARNEY	33.41	63
OTOE	16.96	13	KEITH	32.4	21
PAWNEE	5	5	KIMBALL	48.11	40
PIERCE	40.13	23	KNOX	17.49	30
PLATTE	328.9	123	LINCOLN	60.26	29
POLK	50	7	MERRICK	19.52	49
RICHARDSON	6.11	10	MORRILL	7.22	6
SALINE	242.96	51	NANCE	4.7	10
SARPY	3029.33	772	NUCKOLLS	9.61	14
SAUNDERS	118.45	40	PHELPS	180.33	72
SEWARD	288.69	65	PIERCE	3.31	5
STANTON	96.8	26	RED WILLOW	75.23	84
THURSTON	8.92	12	ROCK	1.89	6
WASHINGTON	277.55	97	SALINE	3.85	5
WAYNE	67.02	25	SCOTTSBLUFF	168.07	190
YORK	191.85	61	SHERIDAN	36.17	25
ADAMS	53.69	70	SHERMAN	7.55	17
ANTELOPE	20.08	40	THAYER	16.03	35
BOONE	18.66	15	VALLEY	42.78	9
BOX BUTTE	57.71	91	WAYNE	8.56	20
BROWN	34.93	25	WEBSTER	43.95	41
BUFFALO	115.67	72	YORK	3.89	5
CEDAR	42.85	35	Nebraska Total	22472.02	8079
CHASE	53.49	15			
CHEYENNE	60.81	67			
CLAY	20.71	39			

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. VOID FEATURE SIMULATED WATERMARK ON REVERSE SIDE. MICRO PRINT BORDER.

Account: PAYMENT

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

\$8,689.32

Please Direct Any Questions To
(800) 278-8302
OUR OPERATIONS DEPARTMENT

BLACK HILLS CORPORATION FOUNDATION
619 MISTFLOWER DR
RICHMOND, TX 77469-1589

MEMO: Bill Care's June 2019

August 14, 2019

Pay EIGHT THOUSAND SIX HUNDRED EIGHTY NINE AND 32/100

DOLLARS

\$ *****8,689.32

TO THE ORDER OF THE SALVATION ARMY FB0 HEATSHARE
10755 BURT ST
OMAHA, NE 68114-2065



Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor

[Redacted area]

The Salvation Army - Western Division												
Black Hills Energy - Heat Share Contributions												
Check No.	5004											
Dated:	14-Aug-19											
Date Received:	15-Aug-19											
For Month Of:	JUN											
Amount:	\$8,839.32											
		#1	#2	#3	MATCHING	TOTAL	Lincoln	Omaha	Beatrice	Fremont	North	SE
Antelope	Norfolk	10.81	0.40		11.21	22.42						23.56
Adams	SE	11.14	0.54		11.78	23.86						0.00
Bennett	SE				0.00	0.00						0.00
Bair	SE				0.00	0.00						1.14
Birney	SE	0.57			0.57	1.14						23.72
Box Butte	SE	11.35	0.51		11.86	23.72						12.78
Brown	SE	6.39			6.39	12.78						67.90
Buffalo	SE	33.95			33.95	67.90				32.60		
Burl	Fremont	16.30			16.30	32.60						1.72
Butler	SE	0.66			0.66	1.32						0.00
Butte	SE				0.00	0.00						154.98
Cass	SE	76.35	0.63		77.18	154.36						13.38
Cedar	SE	6.69			6.69	13.38						32.30
Chase	SE	16.15			16.15	32.30						27.02
Cherokee	SE	13.42	0.09		13.51	27.02						59.68
Clay	SE	3.22	26.62		29.84	59.68						1.02
Clayton	SE	0.51			0.51	1.02						0.00
Columbia	Norfolk				0.00	0.00						33.92
Cumby	SE	16.96			16.96	33.92						4.36
Custer	SE	2.18			2.18	4.36						7.74
Dakota	SE	3.87			3.87	7.74						37.58
Dawes	SE	14.61	4.18		18.79	37.58						44.69
Dawson	SE	20.02	2.31		22.33	44.66						0.00
DeWitt	SE				0.00	0.00						4.05
Dickinson	SE	2.03			2.03	4.06						0.00
Dixon	Norfolk	16.75			16.75	33.50						0.00
Dodge	Fremont				0.00	0.00				0.00		
Douglas	Omaha	80.50			80.50	161.00		161.00				0.99
Dundy	SE	0.34			0.34	0.68						0.00
El Paso	SE				0.00	0.00						18.00
Fillmore	SE	9.00			9.00	18.00						18.28
Franklin	SE	9.14			9.14	18.28						1.13
Frontier	SE	0.59			0.59	1.18						8.70
Furnas	SE	4.35			4.35	8.70						
Gage	Beatrice	18.73	1.45	2.00	22.18	44.36			44.36			0.48
Garden	SE	0.23			0.23	0.46						0.92
Garfield	SE	0.46			0.46	0.92						0.02
Gosper	SE	0.01			0.01	0.02						0.00
Greely	SE				0.09	0.00						2.16
Hall	SE	1.08			1.08	2.16						63.52
Hamilton	SE	31.76			31.76	63.52						4.02
Harlan	SE	2.01			2.01	4.02						0.00
Hickman	SE				0.09	0.00						15.72
Holt	SE	7.86			7.86	15.72						8.30
Howard	SE	4.15			4.15	8.30						0.00
Jackson	SE				0.00	0.00						2.34
Jefferson	SE	1.17			1.17	2.34						18.36
Johnson	SE	9.18			9.18	18.36						11.54
Kearney	SE	5.77			5.77	11.54						13.72
Kelso	SE	8.86			8.86	17.72						48.92
Kimball	SE	23.95	0.05		24.01	48.02						8.22
Knox	SE	3.88	0.23		4.11	8.22						
Lancaster	Lincoln	2,428.04	80.87	88.00	2,577.81	5,155.62	5,155.62				239.18	
Madison	Norfolk	117.88	1.71		119.59	239.18						9.76
Merrick	SE	4.89			4.89	9.78						1.28
Monte	SE	0.64			0.64	1.28						1.54
Nance	SE	0.77			0.77	1.54						47.18
Nemaha	SE	23.59			23.59	47.18						4.94
Nuckolls	SE	2.32			2.32	4.64						3.69
Otoe	SE	1.83			1.83	3.66						0.00
Pawnee	SE				0.00	0.00						0.00
Pennington	SE				0.00	0.00						37.70
Phelps	SE	15.85	3.00		18.85	37.70						16.80
Pierce	Norfolk	8.40			8.40	16.80						123.68
Platte	Norfolk	61.78			61.78	123.56						40.00
Polk	SE	20.00			20.00	40.00						2.52
Richardson	SE	1.26			1.26	2.52						35.08
Red Willow	SE	15.52	2.02		17.54	35.08						1.98
Rock	SE	0.99			0.99	1.98						
Saline	Lincoln	54.42	4.69		59.11	118.22	118.22					
Sarpy	Omaha	550.80	11.82	32.00	594.62	1,189.24		1,189.24				34.00
Sanders	SE	17.00			17.00	34.00						80.74
Scottsbluff	SE	39.23	1.14		40.37	80.74						133.70
Seward	SE	61.85	5.00		66.85	133.70						16.40
Shepherd	SE	7.70	0.50		8.20	16.40						1.78
Sherman	SE	0.89			0.89	1.78						40.46
Stanton	Norfolk	20.23			20.23	40.46						7.24
Thayer	SE	2.18	1.44		3.62	7.24						2.82
Thurston	SE	1.41			1.41	2.82						23.22
Valley	SE	10.98	0.63		11.61	23.22						100.76
Washington	SE	49.73	0.66		50.39	100.78						32.94
Wayne	SE	18.47			18.47	36.94						15.88
Webster	SE	7.84			7.84	15.68						0.00
Weld	SE				0.00	0.00						82.64
York	SE	41.32			41.32	82.64						1,512.96
		4,091.86	150.80	102.00	4,344.66	8,689.32	5,273.84	1,350.24	44.36	32.60	475.92	1,512.96
						8,689.32						
		\$0.00				0.00						

THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS


CHECK REQUEST

PAYABLE TO: The Salvation Army
Lincoln, Nebraska

AMOUNT \$ 5,273.84

DATE 21-Aug-19

AMOUNT		G/L NUMBER
	Black Hills Energy - Heat Share Donations	
	<u>JUN</u>	
5,155.62	Lancaster County	
118.22	Saline County	



REQUESTED BY _____

RECEIVED

AUG 21 2019

ENTERED

ACCOUNTS PAYABLE AUG 22 2019

THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS

CHECK REQUEST

PAYABLE TO: The Salvation Army
Lincoln, Nebraska

AMOUNT \$ 14,052.21

DATE 21-Aug-19

AMOUNT	G/L NUMBER
13,796.05 256.16	Black Hills Energy - Heat Share Donations <u>ADTL 2019</u> Lancaster County Saline County



REQUESTED BY

RECEIVED

AUG 21 2019

ENTERED

ACCOUNTS PAYABLE AUG 22 2019

2,267.01 break pay
 + 2,842.75 ⁵⁵ Admin
 5,109.76 (13,841.91) - until November

Pay Date: 08/22/19 [Redacted] ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
082119	08/21/2019	BHE HEAT SHR-LANCASTER-ADL2019	[Redacted]	13,796.05
082119	08/21/2019	BHE HEAT SHR-SALINE-ADTL 2019	[Redacted]	256.16
082119 2	08/21/2019	BHE HEAT SHR-LANCASTER-JUNE	[Redacted]	5,155.62
082119 2	08/21/2019	BHE HEAT SHR-SALINE-JUNE	[Redacted]	118.22
<i>Funds Available for Vouchers 13,841.91</i>				
Memo Western Division Operating Account			TOTAL	19,326.05

Pay Date: 08/22/19 Chk No: 1007305 ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
082119	08/21/2019	BHE HEAT SHR-LANCASTER-ADL2019	[Redacted]	13,796.05
082119	08/21/2019	BHE HEAT SHR-SALINE-ADTL 2019	[Redacted]	256.16
082119 2	08/21/2019	BHE HEAT SHR-LANCASTER-JUNE	[Redacted]	5,155.62
082119 2	08/21/2019	BHE HEAT SHR-SALINE-JUNE	[Redacted]	118.22
Memo Western Division Operating Account			TOTAL	19,326.05

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)898-5958



DATE
08/22/19

AMOUNT
\$19,326.05

Handwritten signature

Nineteen Thousand Three Hundred Twenty &

PAY TO THE ORDER OF
 SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

Non-negotiable

For Western Division Operating Account



Pay Date: 08/22/19

Check No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET	
082119	08/21/2019	BHE HEAT SHR-LANCASTER-ADL2019		13,796.05	
119	08/21/2019	BHE HEAT SHR-SALINE-ADTL 2019		256.16	
082119 2	08/21/2019	BHE HEAT SHR-LANCASTER-JUNE		5,155.62	
082119 2	08/21/2019	BHE HEAT SHR-SALINE-JUNE		118.22	
Memo Western Division Operating Account				TOTAL	19,326.05

Pay Date: 08/22/19

Chk No.:

Check No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET	
082119	08/21/2019	BHE HEAT SHR-LANCASTER-ADL2019		13,796.05	
082119	08/21/2019	BHE HEAT SHR-SALINE-ADTL 2019		256.16	
082119 2	08/21/2019	BHE HEAT SHR-LANCASTER-JUNE		5,155.62	
082119 2	08/21/2019	BHE HEAT SHR-SALINE-JUNE		118.22	
Memo Western Division Operating Account				TOTAL	19,326.05

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)698-5958

DATE
08/22/19

AMOUNT
\$19,326.05

Nineteen Thousand Three Hundred Twenty Five

PAY
TO THE
ORDER
OF

SALVATION ARMY - LINCOLN
2625 POTTER STREET
LINCOLN NE 68503

For Western Division Operating Account

Non-negotiable

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

Account: **PAYMENT**

\$31,871.00

Please Direct Any Questions To
(800) 278-6302
OUR OPERATIONS DEPARTMENT

BLACK HILLS CORPORATION FOUNDATION
519 MISTLEWATER DR
RICHMOND, TX 77469-1589

November 14, 2019

MEMO: Q3 BH Cares Distribution

Pay **THIRTY ONE THOUSAND EIGHT HUNDRED SEVENTY ONE AND 00/100** DOLLARS

TO
THE
ORDER
OF

THE SALVATION ARMY FBO HEATSHARE
10755 BURT ST
OMAHA, NE 68114-2065

\$ ******31,871.00**

Void After 180 DAYS.
Signature On File
check has been authorized
by your depositor


THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS

CHECK REQUEST

PAYABLE TO: The Salvation Army
Lincoln, Nebraska

AMOUNT \$ 16,962.88

DATE 19-Nov-19

AMOUNT		G/L NUMBER
16,633.40 329.48	Black Hills Energy - Heat Share Donations <u>Jul-Aug-Sep</u> Lancaster County Saline County	



REQUESTED BY _____

RECEIVED

NOV 20 2019

ACCOUNTS PAYABLE

ENTERED

NOV 20 2019

Pay Date: 11/21/19

ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
111919	11/19/2019	BHE HEAT SHR-LANCASTER-JUL-SEP		16,633.40
111919	11/19/2019	BHE HEAT SHR-SALINE-JUL-SEP		329.48

Memo Western Division Operating Account

TOTAL

Pay Date: 11/21/19 Chk No:

ID No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
111919	11/19/2019	BHE HEAT SHR-LANCASTER-JUL-SEP		16,633.40
111919	11/19/2019	BHE HEAT SHR-SALINE-JUL-SEP		329.48

Memo Western Division Operating Account

TOTAL

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)898-6958

CHECK NO.

DATE

AMOUNT

[Redacted]

11/21/19

\$24,931.18

Twenty Four Thousand Nine Hundred Thirty

PAY TO THE ORDER OF
 SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

Non-negotiable

For Western Division Operating Account

[Redacted]

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. VOID FEATURE, SIMULATED WATERMARK (REVERSE SIDE), MICRO-PRINT BORDER.

Account: **PAYMENT**

\$30,744.58

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

Please Direct Any Questions To
(800) 278-6302
OUR OPERATIONS DEPARTMENT

BLACK HILLS CORPORATION FOUNDATION
519 MISTLEWOOD DR.
RICHMOND, TX 77469-1589

February 14, 2020

MEMO: Q4 2019 Black Hills Cares

Pay **THIRTY THOUSAND SEVEN HUNDRED FORTY FOUR AND 58/100**

DOLLARS

TO
THE
ORDER
OF

THE SALVATION ARMY FBO HEATSHARE
10755 BURT ST
OMAHA, NE 68114-2065

\$ ******30,744.58**

Void After 180 DAYS.
Signature On File
eck has been authorized
by your depositor



The Salvation Army - Western Division												Black Hills Energy - Heat Share Contributions																								
No. 5096																																				
Date Received: 14-Feb-20																																				
For Month Of: Oct-Nov-Dec																																				
Amount: \$30,744.58																																				
		Oct 2019			Nov 2019			Dec 2019			MATCHING		TOTAL		Lincoln		Omaha		Beatrice		Fremont		Norfolk		SE											
		#1	#2	#3	#1	#2	#3	#1	#2	#3																										
Antelope	Norfolk	11.17			9.45			9.49			30.11	60.22										60.22														
Adams	SE	9.05			10.97			12.43			32.45	64.90												64.90												
Bennel	SE										0.00	0.00												0.00												
Blair	SE										0.00	0.00												0.00												
Boone	SE	0.38			1.23			10.64			12.25	24.50												24.50												
Box Butte	SE	10.67			10.00			6.70			27.37	54.74												54.74												
Brown	SE	0.68			1.43			1.49			3.60	7.20												7.20												
Buffalo	SE	29.42			31.22			32.52			93.16	186.32												186.32												
Burt	Fremont	15.88			15.17			16.74			47.79	95.58							95.58																	
Buller	SE	10.98			5.44			10.28			26.70	53.40												53.40												
Butte	SE										0.00	0.00												0.00												
Cass	SE	105.59			51.29			140.51			397.39	814.78												814.78												
Cedar	SE	6.95			12.23			9.14			28.32	56.64												56.64												
Chase	SE	15.10			15.88			5.54			36.52	73.04												73.04												
Cheyenne	SE	13.85			17.85			19.10			50.80	101.60												101.60												
Clay	SE	9.76			13.19			5.29			31.24	62.48												62.48												
Colfax	SE	0.03			0.13			0.10			0.26	0.52												0.52												
Columbus	Norfolk										0.00	0.00									0.00															
Cuming	SE	16.20			13.91			11.76			41.87	83.74												83.74												
Custer	SE	7.00			2.18			6.61			16.67	33.34												33.34												
Dakota	SE	3.40			23.07			1.13			27.60	55.20												55.20												
Dawes	SE	14.98			12.87			14.29			42.76	85.52												85.52												
Dawson	SE	21.85			23.00			34.34			79.29	158.58												158.58												
Denton	SE										0.00	0.00												0.00												
Deuel	SE	1.69			2.39			3.18			7.26	14.52												14.52												
Dickinson	SE										0.00	0.00												0.00												
Dixon	Norfolk	16.41			16.36			16.97			49.74	99.48										99.48														
Dodge	Fremont	5.92			0.90			0.32			7.14	14.28									14.28															
Douglas	Omaha	102.32			66.86			67.15			263.33	526.66				526.66																				
Dundy	SE	0.27			0.55			0.81			1.63	3.26												3.26												
El Paso	SE										0.00	0.00												0.00												
Fillmore	SE	9.00			9.00			7.00			25.00	50.00												50.00												
Franklin	SE	10.42			11.18			4.70			26.30	52.60												52.60												
Frontier	SE	0.81			1.01			1.75			3.57	7.14												7.14												
Furnas	SE	4.27			1.64			2.25			8.16	16.32												16.32												
Gage	Beatrice	27.40	3.00		23.98	2.00		30.86	2.00		89.24	178.48				178.48																				
Garden	SE	0.93			0.04			0.22			0.97	1.94												1.94												
Garfield	SE	0.22			0.22			0.22			0.66	1.32												1.32												
Gosper	SE	0.14			0.51			0.77			1.42	2.84												2.84												
Grady	SE	1.37			0.77			1.47			3.61	7.22												7.22												
Grant	SE	1.91			1.14			2.80			5.85	11.70												11.70												
Hamilton	SE	32.11			31.18			31.16			94.45	188.90												188.90												
Harlan	SE	2.61			1.84			3.47			7.92	15.84												15.84												
Hickman	SE										0.00	0.00												0.00												
Holt	SE	6.55			7.43			7.43			23.41	46.82												46.82												
Howard	SE	2.37			2.66			3.85			8.88	17.76												17.76												
Jackson	SE										0.00	0.00												0.00												
Jefferson	SE	11.13			11.75			20.66			44.44	88.88												88.88												
Johnson	SE	9.25			9.96			9.58			28.79	57.58												57.58												
Keamey	SE	6.86			2.56			6.63			16.05	32.10												32.10												
Keith	SE	6.89			5.89			6.69			19.47	38.94												38.94												
Kimball	SE	13.29			16.28			23.75			59.45	118.90												118.90												
Knox	SE	4.58			3.22			2.73			10.53	21.06												21.06												
Lancaster	Lincoln	2,577.36	102.00		2,435.08	66.00	1,585.99	2,892.40	68.00		216.73	9,945.58	19,891.16			19,891.16								677.74												
Madison	Norfolk	143.48			74.45			120.94			338.87	677.74												677.74												
Merrick	SE	5.22			4.90			5.74			15.85	31.72												31.72												
Morrill	SE	1.29			1.09			1.23			7.61	15.22												15.22												
Nance	SE	0.51			1.17			1.35			3.03	6.06												6.06												
Nemaha	SE	26.40			23.26			22.78			72.44	144.88												144.88												
Nuckolls	SE	1.95			0.78			1.72			4.45	8.90												8.90												
Otoe	SE	3.45			1.45			6.45			11.35	22.70												22.70												
Pawnee	SE	0.65			0.19			0.45			1.29	2.58												2.58												
Pennington	SE										0.00	0.00												0.00												
Phelps	SE	28.12			13.16			23.15			64.43	128.86												128.86												
Pierce	Norfolk	7.10			0.34			7.37			14.81	29.62										29.62														
Platte	SE	69.86			68.90			76.32			216.75	433.50												433.50												
Polk	SE	10.00						20.00			30.00	60.00												60.00												
Richardson	SE	0.17			1.47			0.66			2.30	4.60												4.60												
Red Willow	SE	15.75			18.33			15.27			49.64	99.28												99.28												
Rock	SE	0.14			0.65			1.14			1.93	3.86												3.86												
Saline	Lincoln	53.78			43.15			48.51			146.36	292.72			292.72																					
Sarpy	Omaha	605.60	48.00		533.49	32.00		619.96	32.00		5.00	1,876.05	3,752.10			3,752.10																				
Scammers	SE	22.77			23.05			28.38			10.00	84.20	168.40											168.40												
Scottsbluff	SE	32.18			34.13			33.16			0.91	100.38	200.76											200.76												
Sedewick	SE										0.00	0.00												0.00												
Seward	SE	62.61			58.25			67.50			188.36	376.72												376.72												
Sheridan	SE	15.70			7.12			2.10			24.92	49.84												49.84												
Sherman	SE	3.58			0.23			2.74			6.55	13.10												13.10												
Stanton	Norfolk	20.51			9.77			20.05			50.33	100.66										100.66														
Thayer	SE	3.38			2.60			9.20			14.18	28.36												28.36												
Thurston	SE	1.77			1.18			1.00			3.95	7.90												7.90												
Valley	SE	11.48			0.98			11.73			24.19																									


THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS

ACH REQUEST

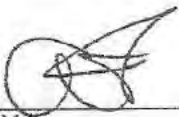
PAYABLE TO: The Salvation Army - Lincoln #14213

AMOUNT \$ 16,374.78

DATE 1-Oct-19

AMOUNT	G/L NUMBER
16,374.78	BLK HILLS ENERGY FUNDS - WALK 4 WARM 

16,374.78


REQUESTED BY _____

RECEIVED

OCT 21 2019

ENTERED

OCT 22 2019

ACCOUNTS PAYABLE

THE SALVATION ARMY WESTERN DIVISION HEADQUARTERS

CHECK REQUEST

PAYABLE TO: The Salvation Army
Lincoln, Nebraska

AMOUNT \$ 20,183.88

DATE 16-Feb-20

AMOUNT	G/L NUMBER
	Black Hills Energy - Heat Share Donations
	<u>Oct-Nov-Dec</u>
19,891.16	Lancaster County
292.72	Saline County

ENTERED
FEB 18 2020



REQUESTED BY

Pay Date: 02/18/2020 Chk No. [REDACTED] No.: 14213 SALVATION ARMY - LINCOLN

Dept.:

INVOICE	DATE	DESCRIPTION	ACCOUNT NO.	NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
021620	02/16/2020	BHE HEAT SHR-LANCASTER10-12/19	[REDACTED]	19,891.16
021620	02/16/2020	BHE HEAT SHR-SALINE 10-12/19	[REDACTED]	292.72
Memo Western Division Operating Account				TOTAL [REDACTED]

VOID No Bank Information



The Salvation Army
 Western Division Operating Account
 10755 Burt Street
 Omaha, NE 68114-2065
 (402)898-6968

PAY EXACTLY Twenty Thousand Nine Hundred Fifty-Four and 56/100

TO THE ORDER OF SALVATION ARMY - LINCOLN
 2625 POTTER STREET
 LINCOLN NE 68503

CHECK NO. [REDACTED] 18/2020

AMOUNT \$20,954.56

Non-negotiable

For Western Division Operating Account

[REDACTED]

November 13, 2018

Daniel Russell
Assistant Attorney General
Consumer Protection Division
Nebraska Attorney General's Office
2115 State Capitol
Lincoln, NE 68509

COPY

Dear Daniel,

Thank you for the opportunity to provide concerns regarding the Salvation Army of Lincoln. One of us had the opportunity to visit with Attorney General Doug Peterson in October and he encouraged this complaint be submitted.

Based on the premise that a non-profit is intended to serve the public good, we feel The Salvation Army falls short of Protecting the Good Life in Nebraska and are concerned about the current funding efforts, transparency and lack of internal controls in serving the Lincoln community.

The following is a summary of our concerns:

Discrimination

Religious discrimination: Observations and reports indicate Majors Mark and Susan Anderson, Corps Officers, Western Division, Salvation Army, based in Lincoln, treated staff members that are not affiliated with The Salvation Army church differently. Differentiation consisted of attendance requirements, financial oversight, discipline, employee voucher distributions, free concert ticket allocations, company vehicle use for personal use, office supply usage, purchase approval process, company owned furniture given to church members, work load accountability and performance.

Racial discrimination: Racial discrimination was observed from Mark Anderson to African American staff members. Discrimination consisted of work load expectations, verbal treatment, accountability, budgetary requirements and hostile work environments. Furthermore, excessive workload was placed on the racially diverse community center team members while church associated team members did not have the same workload requirements or expectations.

Gender discrimination: Verbal reference and unfair treatment from Major Mark Anderson.

Internal Accounting Practices and Operations

Lack of internal control: Lack of institutional control of internal accounting practices were observed and internal attempts were made to resolve and improve financial transparency. In our observations and reports, there are documented efforts and indications of employee sabotage, intimidation, harassment and hostile work environment for Lincoln Corps employee's by Officers and DHQ employees when addressing these concerns. These concerns were shared with Mark Anderson, Susan Anderson, Divisional Headquarters Accounting team and the Divisional Finance Board.

Some examples of internal control concerns are the following:

- Inaccurate cash logs to pay invoices
- Reconciliations errors and inaccurate year end reports
- Inaccurate check amounts, payee and payee addresses processed by Divisional Accounting team
- Disproportional assessments applied to the Lincoln Corps by the Divisional Finance Board in relation to other locations.
- Lincoln Corps was required to approve and pay Divisional Headquarters invoices without supporting invoice documentation.
- Duplicate invoices paid by Divisional Accounting.
- Inconsistency in Black Hills Energy Heat Share funds calculations and approvals.
- Unauthorized invoice's being paid by Accounting.
- Inconsistent payroll records distributions by the Divisional Accounting team to Lincoln Corps.
- Divisional Accounting team over charging support services to the Lincoln Corps.

Please Note: The above and additional internal accounting deficiencies were not identified on the external audits as the Lincoln Corps employees were not allowed to be directly involved with the external auditors to identify and address noted internal concerns. As a result, the external audits do not accurately reflect key internal accounting concerns. Mark Anderson, Sue Anderson and Sandy Hartley were communicated on various inaccuracies, inefficiencies and ongoing concerns of donor funds being wasted.

Gift in Kind Valuation: Gift in kind valuations by Mark Anderson and Susan Anderson were inconsistent in valuations methods and as a result, financial reports and seasonal 2017 bell ringing income provided a more favorable view than actual income received. There are concerns to their valuation methods per IRS guidelines.

Petty Check Requests: Personal and business expenses by Mark Anderson and Susan Anderson did not follow the purchase order process. Additionally, these expenses were submitted for reimbursement without another approving signature as required on the petty check request form. Concerns with the lack of institutional control of expenses and transparency.

Restricted Donations: Concerns that restricted donations are not consistently processed timely or in accordance to donor's request. Two examples of restricted donation concerns are the following:

- \$10,000 (Girl Empowerment)
- \$100 (Small Fry guest speaker) donation that were designated for Small Fry.

Please Note: At the direction of Mark Anderson, these funds were reallocated for payroll expenses and petty cash use.

State Funds: Susan Anderson directed the community youth team to have all kids pray during a state funded meal program. Youth leaders were directed to take kids outside in the hall by the door if they choose not to pray.

Kid Cruising Kitchen: The Salvation Army was not awarded a large grant and it was reported that Mark Anderson adversely impacted this grant opportunity. Reports of chauvinism by Mark Anderson towards staff and grantors were noted and his verbal stance to not share grant funding with our community partners at the Lincoln Food Bank was clearly communicated.

In an attempt to replace this income, Mark Anderson attempted to solicit replacement funds from donors for this summer feeding program in an inaccurate and completely dishonest manner.

Personal Expenditures: Mark and Sue Anderson purchased furniture and other items without following the purchase order process or receiving approval by the Advisory Board members. An example was a sectional, purchased on 6/12/18 in the amount of \$1,899.99 (including delivery). At this time, funds were being restricted for staff supplies and the summer feeding program. We have concerns on these types of expense when services and funding to community programs were reduced or eliminated due to low income during the summer months.

Hostile Work Environment/Bullying Officer Behavior: On numerous occasions, staff members and volunteers were yelled at in front of external clients, volunteers and employees by Susan Anderson. This action created a harassing, intimidating and hostile work environment for volunteers and staff members. Additionally, reports of employee sabotage in the work environment is a common occurrence and numerous internal efforts were attempted to address and resolve these issues without success.

During resolution, reports of bullying and intimidating efforts were demonstrated in dialogue with the Lincoln team members. Advisory Board members witnessed shouting at special needs employee.

Lack of financial transparency: Transparency of financial reports were not offered to the Advisory Board members and community.

The following are noted concerns:

- Accuracy of all donations being allocated and spent on the designated programs.
- Annual budget details were not shared with Advisory Board members. The fiscal year 2019 budget was signed by (1) Advisory Board Member and (1) Core Council member and Mark Anderson on 7/24/18 without presenting budget to all board members for review and approval.
- The Lincoln Advisory Board has not received 2019 budget details from Mark Anderson after multiple requests.

Human Resources Transparency: Human resources policies and procedures were deleted off the Lotus Notes database by Patti Sherwin (HR director) between 2017 and 2018. An employee handbook and brief addendum remained online for HR related issues which did not provide the supporting details for handling specific Human Resources related concerns. Our concerns are the lack of internal controls, consistency and transparency in handling human resources issues.

After School Feeding Program: The After-School feeding program staff were supplied moldy food to feed snacks and/or meals to kids. The community center staff removed the moldy food in an attempt to serve edible snacks and meals. Specific donations were solicited and received for this feeding program but not consistently allocated directly to the program.

Additional concerns on the treatment of meals and funding for religious events versus the youth programs. We are concerned that funds are being misappropriated and donor solicitations for the youth feeding programs are misleading the community.

Lincoln Staff Transparency: Mark Anderson and Susan Anderson began reclassifying the Lincoln community staff to reduce and eliminate benefits without communicating impact to staff members. During reclassification, staff were being expected to work over 20 hours a week but were being reclassified as seasonal/temp and working less than 20 in an effort to reduce eliminate pension, sick time, holiday pay, vacation time and other benefits. We feel Mark Anderson and Susan Anderson violated a moral obligation when employees were reclassified for less hours than actually being expected to work.

Furthermore, Human Resources were aware of this reclassification attempt to reduce expenses without accurately reflecting hours worked. This knowledge conflicted with the employee handbook and since deleted policies and procedures by Patti Sherwin (HR Director).

[REDACTED] Estate: Legal concerns on the handling of **[REDACTED]** home and estate which occurred in 2018. Additional concerns on the transparency of repairs and overall condition of the property were not presented to the Advisory Board members when approving estate related activity.

Lack of Transparent Communication: Communication and inquires by multiple Advisory Board members to Mark Anderson was continuously denied. Decisions were made with little or no communication with the Advisory Board input. This includes the following:

- Financial Transparency
- Dismissal of key personnel
- Lack of transparency of officer's quarters inventory
- Inaccurate accounts of personnel issues
- Reference to the Salvation Army becoming a Citadel
- Significant personal expenditures
- Lack of information regarding programming
- Lack of interest in developing board agendas and goals
- Intern housing allowance and allocation of funding.

We are greatly concerned with multiple issues, including the lack of transparency and treatment of personnel, volunteers and those being served by the Lincoln Salvation Army. Please understand this is just a snapshot of the issues that have witnessed and experienced. We are hopeful to have the opportunity to share more information and insight as an investigation is launched.

Please let us know if you have any questions.

Sincerely,

[Redacted]

Former Director, Community Center & Small Fry Basketball, Salvation Army of Lincoln

[Redacted]

[Redacted]

Former Business Administrator, Salvation Army of Lincoln

[Redacted]

[Redacted]

Former Chair, Past Advisory Council Member, Salvation Army of Lincoln

[Redacted]

Advisory Council Member, Salvation Army of Lincoln

1930 E. Bermuda Drive

[Redacted]

[Redacted]

Advisory Council Member, Salvation Army of Lincoln

[Redacted]



Best Practices *for a* Nonprofit Organization





Making a Difference & Measuring Outcomes

Nonprofit organizations should have a written mission statement communicated to those within the organization and the larger community, through the organization's advertising (e.g. website), financial statements, annual reports, meetings, etc.

The directors and executives of a nonprofit, along with the organization's board members, should be able to articulate easily whether the organization is doing the following:

- Serving its nonprofit mission and making a difference in the community; and
- Serving as a good steward of the time, money, and other charitable contributions entrusted to them by donors. [PerformWell](#), [StrengtheningNonProfits.org](#), and [Guidestar](#) offer tools that allow organizations to measure their effectiveness.

A comprehensive evaluation system can help the organization measure the impact and effectiveness of its programs and services, while providing valuable insight to the board and executive leadership.

For more information or guidance, these websites offer some valuable insights.

- <https://www.councilofnonprofits.org/tools-resources/principles-and-practices>
- <https://www.innonet.org/news-insights/resources/state-of-evaluation-2016-evaluation-capacity-and-practice-in-the-nonprofit-sector/>
- <https://www.nonprofitam.org/general/custom.asp?page=guidelines>



Transparency in Operations

Nonprofit organizations should be transparent regarding their operations and the value they add to the community. To that end, nonprofits should do the following:

- Establish, achieve, and regularly measure clearly defined levels of performance in their activities and share those results with the public.
- Be honest in solicitation materials – communicating truthfully and clearly with donors about how their gifts will be or have been used. Failure to do this may result in a violation of [Neb. Rev. Stat. § 87-302\(a\)\(21\)](#).
- Adopt an executive compensation policy to ensure that the full board is aware of, and approves, the compensation of the executive director or CEO. Organizations should post compensation information for the executive director/CEO and other executive employees on the organization's website.
- Adopt an expense reimbursement policy that requires prior approval when possible, allows reimbursement only for expenditures related to furthering the organization's mission, and limits expenses to what is reasonable.
- Adopt a whistleblower policy where employees or members of the public can anonymously report concerns or complaints. Adopt an internal policies to ensure those concerns or complaints are investigated appropriately and responded to swiftly. Smaller organizations that lack the resources or personnel to execute this type of compliance program should consider using a third-party service provider or legal counsel to perform these services.
- Make their IRS Form 990s, audited financial statements, annual reports, and governance policies available on their website and to the public upon request.



Board Orientation & Training

Prior to joining a board, prospective board members should be knowledgeable about the mission, goals, and structure of the organization. An onboarding process should provide each board member with a comprehensive overview of (a) his or her anticipated responsibilities; (b) how the nonprofit operates; and (c) the latest financial statements and Form 990 filings. Once installed, board members should be provided with routine updates on operations and how the organization's programs meet the goals set by executive leadership. Moreover, board members must be familiar with the organization's revenue, operating expenses, compensation structure and figures, and the percentage of the organization's revenue being spent on its mission. This is best accomplished by providing board members regular financial statements for the organization and seeking their approval for the organization's annual budget. Board members should also monitor the organization's overall operations and community impact, ensuring the organization is fulfilling its charitable purpose and donor money is being spent in a manner consistent with that purpose. Annual training surrounding a board member's legal responsibilities, especially as outlined in [Neb. Rev. Stat. § 21-1986](#), provides valuable education to board members and counsel for the organization.

Lincoln Corps Advisory Board



DOING THE MOST GOOD

Name	Organization		
	KLKN-TV General Manager		
	City of Lincoln Grantwriter & Lincoln Board of Education		
	Ayars & Ayars		
	City of Lincoln Ombudsman & LGBT Liaison Initiatives		
	Retired		
	Husch Blackwell		
	Retired (LPS)		ll.com
	Retired		
	RE/MAX Realty Realtor		

Name	Organization	Contact Information
[REDACTED]	N/A	[REDACTED]
[REDACTED]	Retired	[REDACTED]
[REDACTED]	Lincoln Fire & Rescue Division Chief	[REDACTED]
[REDACTED]	Roper & Sons Funeral Home President	[REDACTED]
[REDACTED]	Home Realty Realtor	[REDACTED]
[REDACTED]	Edward Jones 2901 S. 84th St, Ste 4 Lincoln, NE 68506	[REDACTED]
[REDACTED]	Black Hills Energy Community Affairs Manager	[REDACTED]

Lincoln Corps Advisory Board Student Members

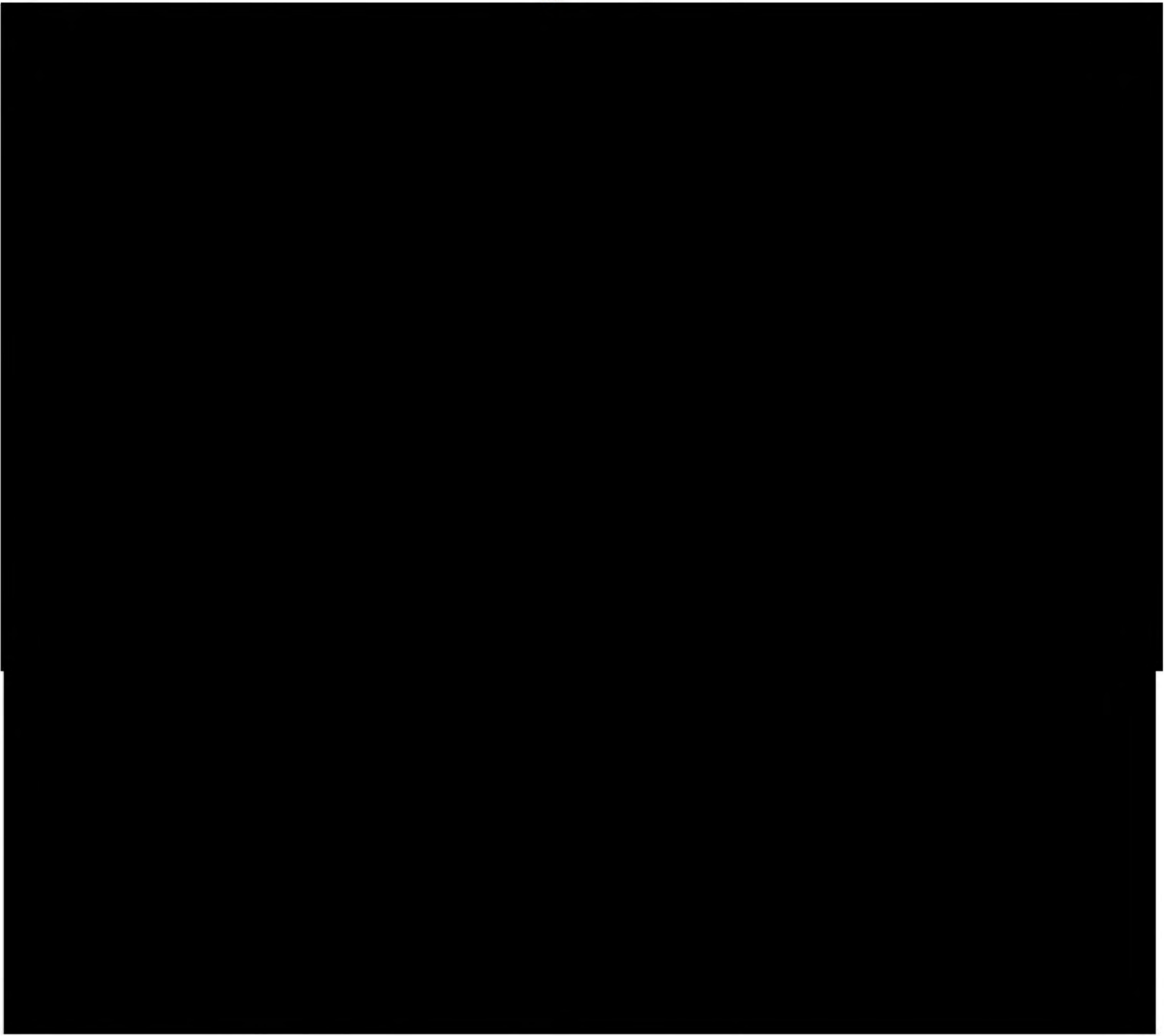
Name	Organization	Contact Information
[REDACTED]	UNL Student	[REDACTED]
[REDACTED]	UNL Student	[REDACTED]
[REDACTED]	UNL Student	[REDACTED]

Lincoln Corps Advisory Board Lifetime & Members Emeritus

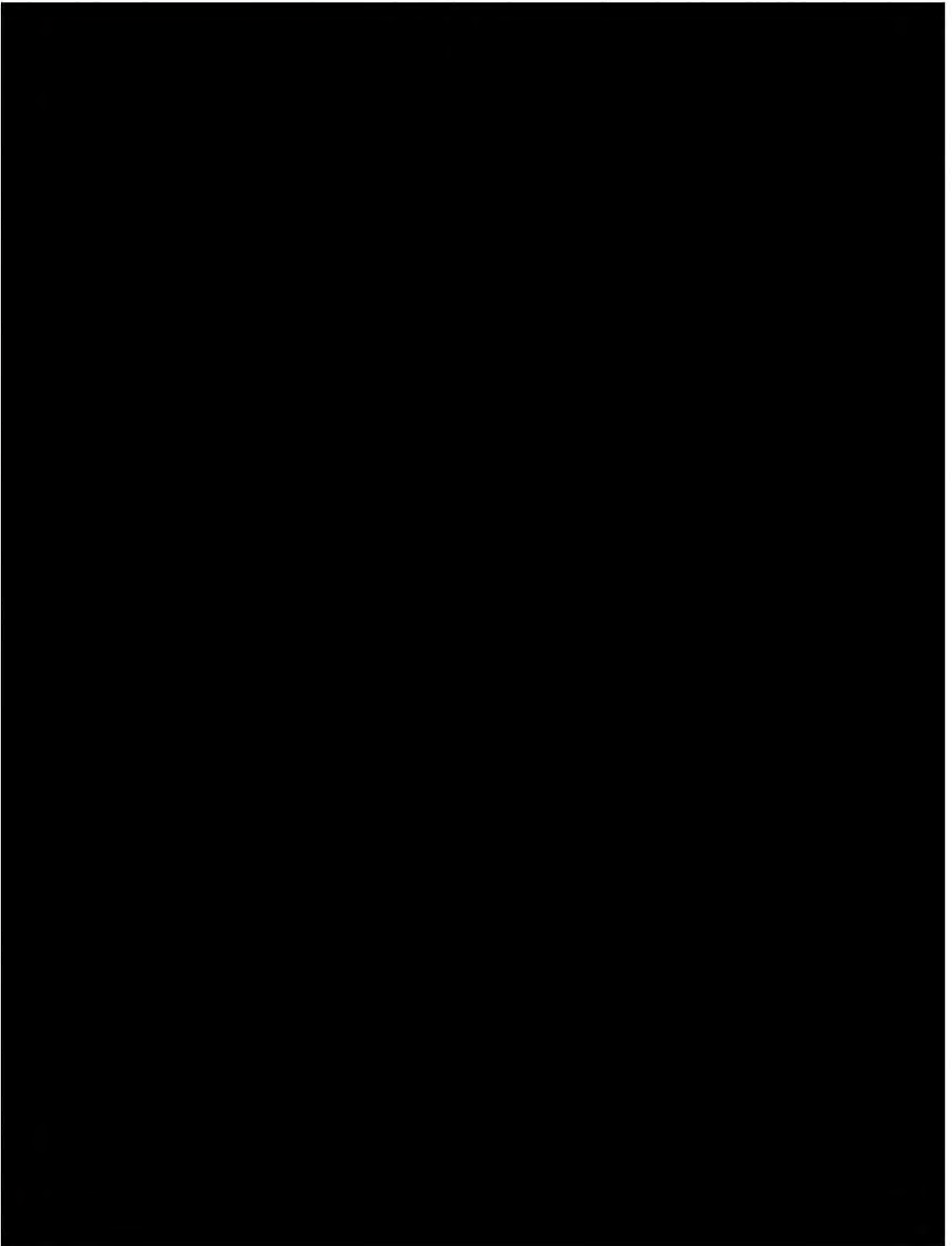
Name	Organization	Contact Information	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

*Deceased

Updated 1/17/2019



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