

**Summary of
Nebraska Political Subdivisions'
Interlocal Cooperation Agreements
and Joint Public Agencies**

November 2002

Prepared by
Mary Avery
Justin Francis
Valerie Loebig
Chad Rice

Table of Contents

	<u>Page Number</u>
<u>INTRODUCTION</u>	1 - 2
<u>Scope of Accumulated Information</u>	1
<u>Procedures</u>	1
<u>Contents</u>	2
<u>BACKGROUND INFORMATION</u>	3 - 4
<u>Establishment of the Acts</u>	3
<u>Powers</u>	3
<u>Requirements</u>	3
<u>Survey Responses</u>	4
<u>SUMMARY OF TYPES OF AGREEMENTS</u>	5 - 6
<u>Interlocal Cooperation Agreement Examples</u>	5
<u>Joint Public Agencies Filings and Examples</u>	6
<u>CD INSTRUCTIONS</u>	7 - 8
WORKBOOK INSTRUCTIONS	9 - 12
<u>EXHIBIT A – EXAMPLE OF AUDITOR OF PUBLIC ACCOUNT’S SURVEY LETTER</u>	13 - 15
<u>EXHIBIT B – SUMMARY OF NEBRASKA POLITICAL SUBDIVISION INTERLOCAL AGREEMENTS</u>	16
NOTE: The following information is not printed in the written report and is only maintained on the CD.	
<u>CD – EXHIBIT B</u>	CD
<u>SUMMARY OF NEBRASKA POLITICAL SUBDIVISIONS’ INTERLOCAL AGREEMENTS</u>	
<u>DETAIL OF NEBRASKA POLITICAL SUBDIVISIONS RECEIVING SURVEY</u>	
<u>DETAIL OF RESPONSES FROM NEBRASKA POLITICAL SUBDIVISIONS</u>	
<u>CD – EXHIBIT C</u>	CD
<i>COMPILED WORKSHEETS OF INFORMATION REGARDING INTERLOCAL AGREEMENTS AND JOINT PUBLIC AGENCIES BY SUBDIVISION GROUPS.</i>	
<u>COUNTIES</u>	
<u>MUNICIPALITIES</u>	
<u>SCHOOL DISTRICTS</u>	
<u>DISTRICTS</u>	
<u>WATER DISTRICTS</u>	
<u>AUTHORITIES/SOCIETIES</u>	
<u>HEALTH CARE FACILITIES</u>	
<u>OTHER SUBDIVISIONS</u>	

INTRODUCTION

In accordance with Neb. Rev. Stat. Sections 84-304 and 84-305 R.S. Supp., 2000, we have conducted certain procedures related to the scope and procedures enumerated below, regarding Interlocal Cooperation Agreements and Joint Public Agencies involving Nebraska political subdivisions. No regulatory body has tracked this information from the inception date of the Interlocal Cooperation Act or Joint Public Agency Act.

Neb. Rev. Stat. Sections 13-801 to 13-827 R.R.S. 1997 and R.S. Supp., 2001, are known and cited as the Interlocal Cooperation Act while Sections 13-2501 to 13-2550 R.S. Supp., 2000 and R.S. Supp., 2001, are known and cited as the Joint Public Agency Act.

The purpose of the two acts was to, “Permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities.”

The acts further indicate any power or powers, privileges and authority demonstrated may be exercised and enjoyed jointly with any public agency to the extent that the laws of such permit. Any two or more political subdivisions may enter into agreements with one another for joint or cooperative action pursuant to the Joint Public Agency Act.

Scope of Accumulated Information

The scope of the accumulated information was to summarize all Nebraska political subdivision Interlocal Cooperation agreements and Joint Public Agencies used throughout the State. The objectives of the accumulation were to:

1. Document all current Interlocal Cooperation agreements and Joint Public Agencies.
2. Determine how the agreements were financed and maintained.
3. Identify those subdivisions providing the requested information and responding to the survey.
4. Compile information from the agreements formed based on the statutory acts.
5. Verify all Joint Public Agency formations were filed with the Secretary of State.

Procedures

We performed certain procedures considered necessary to meet the objectives enumerated above. Those procedures consisted primarily of obtaining an understanding of the Interlocal Cooperation Act and Joint Public Agency Act, obtaining Interlocal Cooperation agreements and Joint Public Agency information from Nebraska political subdivisions, and summarizing, evaluating, comparing, and compiling the information received.

The Auditor of Public Accounts mailed survey letters to all active Nebraska political subdivisions in the State. **Exhibit A** is an example of the survey sent.

The Excel workbooks, provided on the CD, include **Exhibit B** and **Exhibit C**. **Exhibit B** has a worksheet, which summarizes the number of surveys sent and received, a worksheet listing the political subdivisions and name to whom the surveys were sent, and a worksheet listing the political subdivisions that responded back to the Auditor of Public Accounts. **Exhibit C** worksheets are listed by political subdivision type and include the summary information regarding the Interlocal Cooperation agreements and Joint Public Agencies as compiled by the Auditor of Public Accounts from the information provided by Nebraska political subdivisions.

Contents

The following information has been accumulated:

- **Background Information** – Information pertaining to the establishment of the Interlocal Cooperation and Joint Public Agency Acts. Outlines the requirements of the Acts. Describes how the information was collected.
- **Summary of Types of Agreements** – Summarizes, generally, some of the various types of Interlocal Cooperation agreements and Joint Public Agencies compiled.
- **Explanatory Note** – Describes how the accumulated information has been entered into the worksheets and how the worksheets have been broken down.
- **CD Instructions** – Provides assistance and guidance regarding access to the CD and how to utilize the workbooks and worksheets.
- **Exhibit A** – Example of the survey mailed to all active Nebraska political subdivisions.
- **Exhibit B** – Summarizes the Nebraska political subdivisions responding by group and type. Also includes Excel worksheets, provided on the enclosed CD, with detailed information identifying the political subdivisions involved.
- **Exhibit C** – Excel worksheets, provided on the enclosed CD, accumulating all information compiled by the Auditor of Public Accounts based on the information from the responding political subdivisions.

We have not audited, examined, or reviewed the accompanying data, and accordingly, do not express an opinion or any other form of assurance on this data. This report is a matter of public record and its distribution is not limited.

If you have any questions regarding this information, please contact the Auditor of Public Accounts office at (402) 471-2111.

BACKGROUND INFORMATION

Establishment of the Acts

Effective June 21, 1963, the Nebraska Legislature passed and enacted into law the Interlocal Cooperation Act, Neb. Rev. Stat. Sections 13-801 to 13-827 R.R.S. 1997 and R.S. Supp., 2001. On August 28, 1999, the Legislature enacted the Joint Public Agency Act, Neb. Rev. Stat. Sections 13-2501 to 13-2550 R.S. Supp., 2000 and R.S. Supp., 2001. The purpose of both acts was to permit local governmental units in the State to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other subdivisions in providing services to meet the needs. The Interlocal Cooperation Act allows for an agreement between two or more agencies.

The Joint Public Agency Act creates a new agency by agreement between two or more subdivisions. A Joint Public Agency has a separate board of representatives governing the agency.

Powers

Under the Interlocal Cooperation Act the agencies involved still exercise the same powers, privileges, and authority exercised or capable of exercise by the public agencies involved.

A Joint Public Agency contains the following powers: to sue, have a seal, make and execute contracts, make, amend and repeal rules, adopt rules and regulations, acquire, own, hold, use, lease, sell, and mortgage property, incur debts, liabilities or obligations, borrow money, fix, maintain, revise and collect fees, rates, rents, and charges for functions, invest funds held in reserve, join and pay dues to organizations, and exercise any other powers necessary to carry out the provisions of the Act. A Joint Public Agency may perform any governmental service, activity, or act for which at least one of the participating public agencies is authorized to perform.

Requirements

Both acts require the following:

- a) Public agencies involved in the agreement.
- b) Agreement duration.
- c) General organization, nature of separate entity created including specific powers.
- d) Agreement purpose.
- e) Manner of financing.
- f) Permissible method(s) to be used when amending or terminating the agreement and for disposing of property upon termination.
- g) Manner of levying, collecting, and accounting for tax.
- h) Any other necessary and proper matters.
- i) No agreement made pursuant to either act shall relieve any public agency of an obligation or responsibility imposed on it by law except by actual and timely performance by a joint board or joint public agency in which performance may be offered in satisfaction of the obligation or responsibility.
- j) In the event an agreement made pursuant to this section creates a joint entity, such joint entity shall be subject to control by its members in accordance with the terms of the agreement; shall constitute a separate public body corporate and politic of this State, exercising public powers and acting on behalf of the public agencies.

- k) *Interlocal Cooperation Act* - In the event the agreement does not establish a separate legal entity to conduct the joint or cooperative undertaking, the agreement shall contain the following:
 - 1) Provision for an administrator or a joint board responsible for administering the joint or cooperative undertaking.
 - 2) Manner of acquiring, holding, and disposing of real and personal property.
- l) *Interlocal Cooperation Act* - No entity created by local public agencies shall be considered a State agency, and no employee of such entity shall be considered a State employee.
- m) *Interlocal Cooperation Act* – If an agreement made pursuant to this section creates a joint entity the entity shall be subject to control by its members in accordance with the terms of the agreement.
- n) *Interlocal Cooperation Act* – If an agreement creates a joint entity, such entity shall be subject to control by its members within the terms of the agreement. The entity shall be a separate corporate body and may exercise such public powers as: to sue and be sued, have a seal, make and execute contracts, make, amend, and repeal bylaws, rules, and regulations not in agreement with the Act and to carry out its powers.
- o) *Joint Public Agency Act* - Participating public agencies may transfer property, other assets, and employees to a joint public agency as provided in the agreement.
- p) *Joint Public Agency Act* – Each public agency shall file with the Secretary of State a signed statement noting the names of participating public agencies, certified copy of resolution documenting need for agency, proof of publication, a brief description of the nature of the activities, and the name of the joint public agency.

**If a specific item is only required for either an Interlocal Cooperation agreement or Joint Public Agency, we have noted the agreement type before the item.*

Survey Responses

April 4-8, 2002, a survey was mailed to 3,001 active, meaning they currently file a budget or audit with the Auditor of Public Accounts, Nebraska political subdivisions to obtain copies of all Interlocal Cooperation agreements and Joint Public Agencies. Responses were received through July 2002 from 1,804 political subdivisions, approximately 60 percent as reflected in **Exhibit B**.

SUMMARY OF TYPES OF AGREEMENTS

Based on the information received, the Auditor of Public Accounts prepared an Microsoft Excel worksheet to compile the types of agreements. The types of agreements were entered, as well as, parties to the agreement, purposes, financing, powers, dates of existence, and contact information. Some examples of the various types of Interlocal Cooperation agreements and Joint Public Agencies that were reported are as follows:

Interlocal Cooperation Agreement Examples

Counties: (*contains all 93 Counties*) Agreements to provide county-wide law enforcement, rural and urban planning, paint striping, emergency management, risk management services, transportation services to older and handicapped residents, district health department, jail facilities, cooperative extension services, wildlife services, road top maintenance, mowing and snow removal, dispatching services, ambulance services, and establish a joint city-county keno lottery.

Municipalities: (*contains First Class Cities, Metro Class, Primary Class, Second Class, Villages, and Municipal Proprietary Funds*) Agreements to provide law enforcement, fire and ambulance services, joint rural and urban planning, 911 emergency communications dispatch systems, road improvements, drug enforcement, mosquito control, joint lottery, animal control, and to create a mutual finance organization.

School Districts: (*contains Class 1, 2 3, 4, 5, and 6 School Districts*) Agreements to provide distance learning, Nebraska School Medicaid Consortium, sharing of joint personnel including teachers, librarians, and superintendents, provide substitute teaching services, employee assistance program.

Districts: (*contains Cemetery Districts, Community Building Districts, Districts, Fire Districts, Natural Resources Districts, Railroad Districts, Reclamation Districts, Road Improvement Districts, Sanitary Improvement Districts, and Public Power Districts*) Agreements to create a water franchise, form a mutual finance organization, provide fire protection services, create mutual aid association, road grading and spraying, and provide a hazardous materials response.

Authorities/Societies: (*contains Agricultural Societies, Airport Authorities, Community Redevelopment Authorities, Historical Societies, and Housing Authorities*) Agreements to provide maintenance and upkeep of fairgrounds, provide for county fair, provide road surfacing and improvements, maintenance of airport property, training for airport police, provide mutual aid fire protection district, use of motor graders, joint funding of airport authority, cooperate with city to improve economic and living conditions, reimburse city for cost of purchasing pedestrian lighting, provide elderly and disabled with safe affordable housing.

Water Districts: (*contains Drainage Districts, Irrigation Districts, Levee Districts, and Rural Water Districts*) Agreements to provide flood control, regulate sale and purchase of water, contract for consulting and engineering firm to design and supervise the exploration for a new water system.

Health Care Facilities: (*contains County Hospital Districts, County Nursing Homes, Hospital Districts, Municipal Hospital District, Municipal Nursing Home*) Agreements to provide transportation services to the older and handicapped residents, operation of senior services programs, ambulance services, fire protection, and emergency management.

Other Subdivisions: *(contains Community Colleges, Agencies, Districts, Educational Services Units (ESUs), Public Building Commissions, Solid Waste Agency, and Townships)* Agreements to establish the Nebraska Community College Insurance Trust, provide distance learning, establish distance learning consortiums, participate in the cooperative purchase program agreement, provide distance learning, provide special education and media services, provide audio-visual repair, provide road maintenance.

Joint Public Agencies Filings and Examples

As noted above, the Joint Public Agency Act requires each public agency to file with the Secretary of State a signed statement noting the names of the participating public agencies, a certified copy of resolution documenting need for the agency, proof of publication, a brief description of the nature of activities, and the name of the joint public agency. The Auditor of Public Accounts requested a current listing of all Joint Public Agencies on file with the Secretary of State.

The following information was received:

<u>Name of Joint Public Agency</u>	<u>Date Filed</u>	<u>Creating Entities</u>
Lancaster County Fairgrounds Joint P.A.	10/23/2000	Lancaster County, Lancaster County Agricultural Society
Boone County Development Joint P.A.	10/26/2000	Boone County, Cities of Albion, St. Edward, Villages of Cedar Rapids, Petersburg, Primrose

From the responses received, we noted additional agreements that created separate joint entities that were not on file with the Secretary of State. Many of these agencies were formed prior to the Joint Public Agency Act.

Examples of separate Joint Public Agencies noted by subdivision group include:

Counties: Region 26, Region IV, and Midland Area Agency on Aging

Municipalities: Nebraska Cooperative Government, Various Solid Waste Agencies and Landfill Associations, Public Alliance for Community Energy, and Omaha-Council Bluffs Metro Area Planning Agency

School Districts: Western Community Education Cooperative and Overton Community Facilities Agency

Districts: Nebraska Energy Services Company and Nebraska Habitat Conservation Coalition

Health Care Facilities: Gordon-Rushville Information Technology Agency

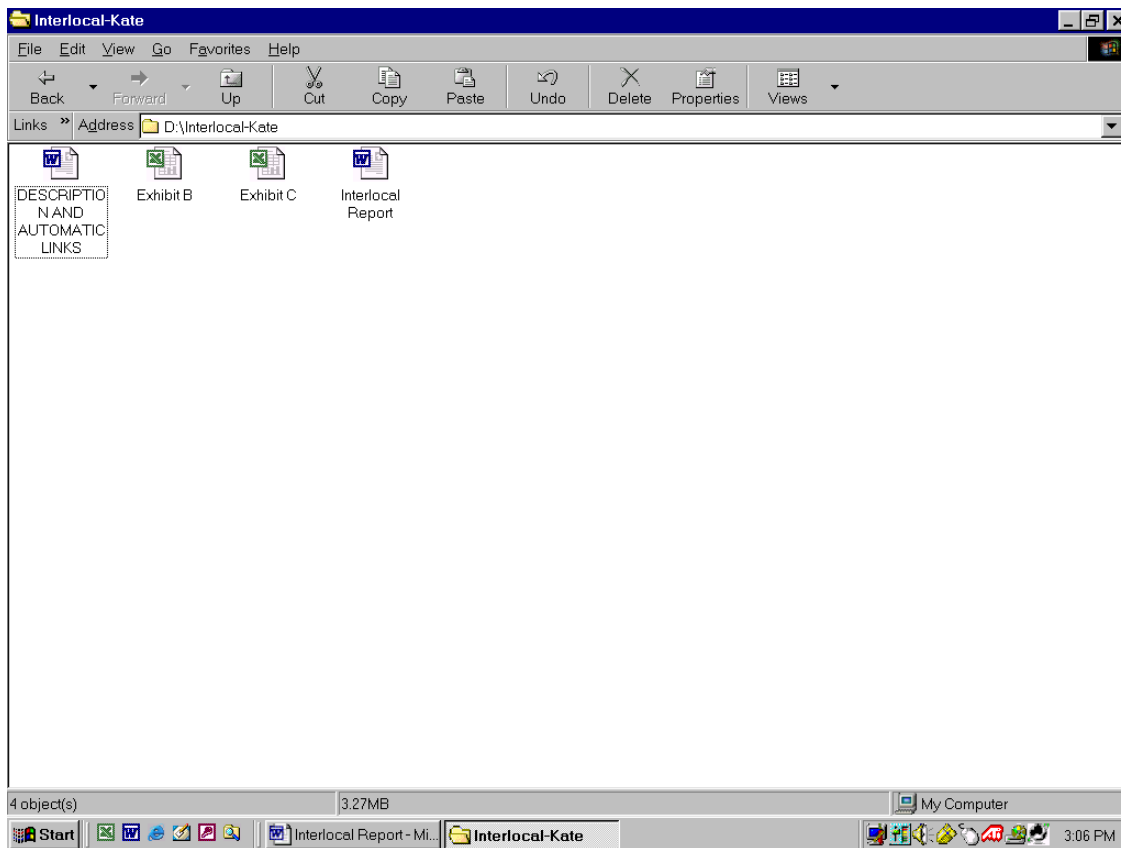
Other Subdivisions: Northeast Nebraska Network Cooperative

CD INSTRUCTIONS

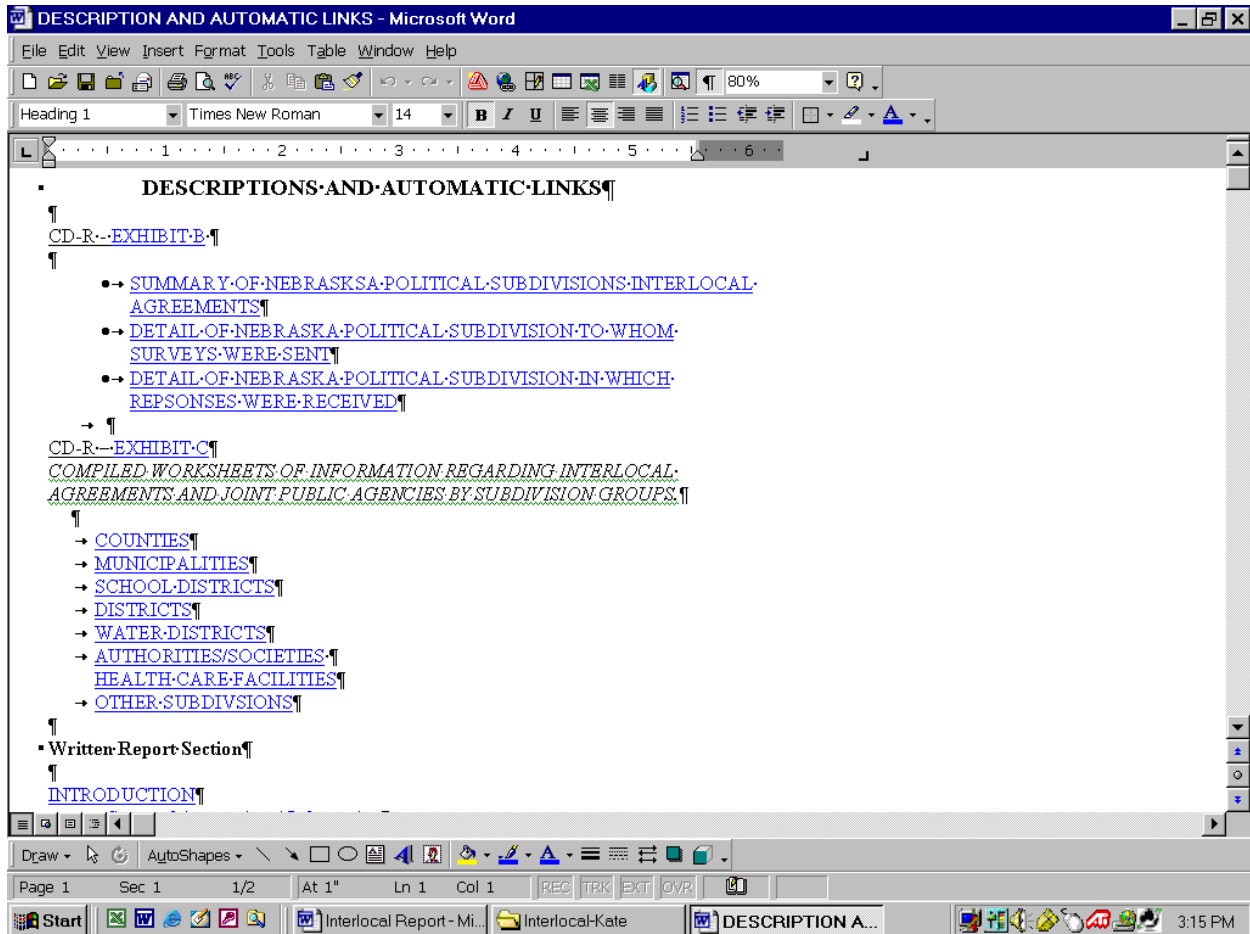
Place the CD into the proper drive. On your desktop click on the “My Computer” icon. Double-click on the CD drive to view the files. On your screen four file icons will appear. The files are as follows:

- Description and Automatic Links
- Interlocal Report
- Exhibit B
- Exhibit C

You may click on any file icon to open the file directly.



The **Description and Automatic Links** file is a Word document that contains underlined automatic links to specified locations. You may click on any automatic link and the file will open. A copy of the page appears below.



The **Exhibit B** file is an Excel workbook, which contains three worksheets. The first worksheet, **SUMMARY**, is an overall summary and percentages regarding the number of surveys sent compared to the number returned. The second worksheet, **SENT**, shows all active Nebraska political subdivisions that received the survey. The third worksheet, **REC. DATE**, shows a listing of the Nebraska political subdivisions that returned the survey and information.

The **Exhibit C** file is an Excel workbook that has been divided by subdivision group into eight separate worksheets (i.e. Municipalities contains Villages, Second Class Cities, First Class Cities, etc.). The separate worksheet for each group is denoted by name, on the tab at the bottom of the worksheet. Each worksheet is additionally divided into information pertaining to Interlocal Cooperation Agreements and information pertaining to Joint Public Agencies.

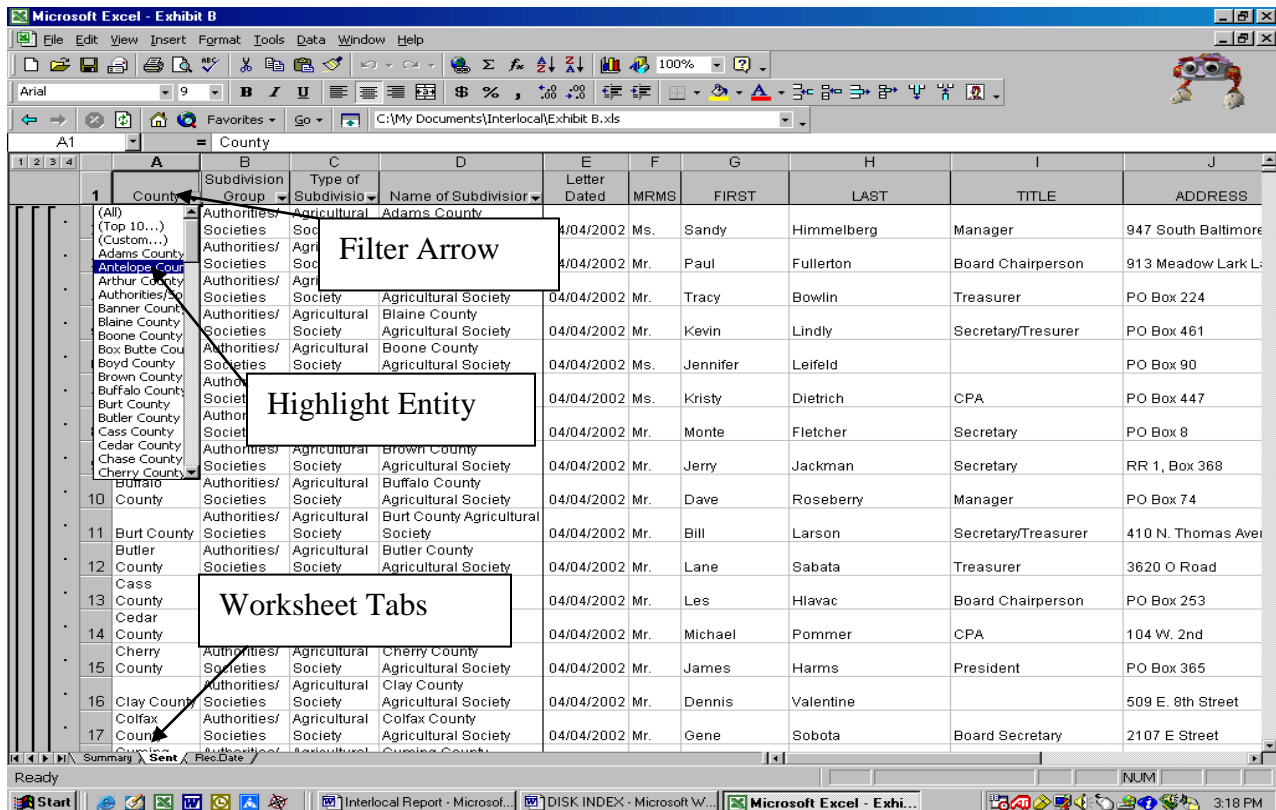
When a response was not received from a political subdivision the corresponding columns will be blank or information will be in red. Where subdivisions indicated they did not participate in any Interlocal agreements a box indicating “Does not participate in any Interlocal” was checked. If the information compiled came from other parties in the agreement and not that particular subdivision, it was noted in red and added. Due to the number of Auditor of Public Accounts staff entering the data, there may be differences in wording for an agreement between subdivision groups.

WORKBOOK INSTRUCTIONS

Exhibit B worksheets are subtotaled and filtered. A filter allows you to look at a file in detail and choose a specific county, group, type, or subdivision to look at. A filter also allows you to hide everything in a worksheet except the records you want to see.

Filter Arrow: You can filter by County, Name, Subdivision, or Type. For example, to filter and look at a specific county, click the little black arrow [▼] by the category on which you want to filter, highlight the one you want and let go. Based upon your filter selection you will get a listing that matches your criteria.

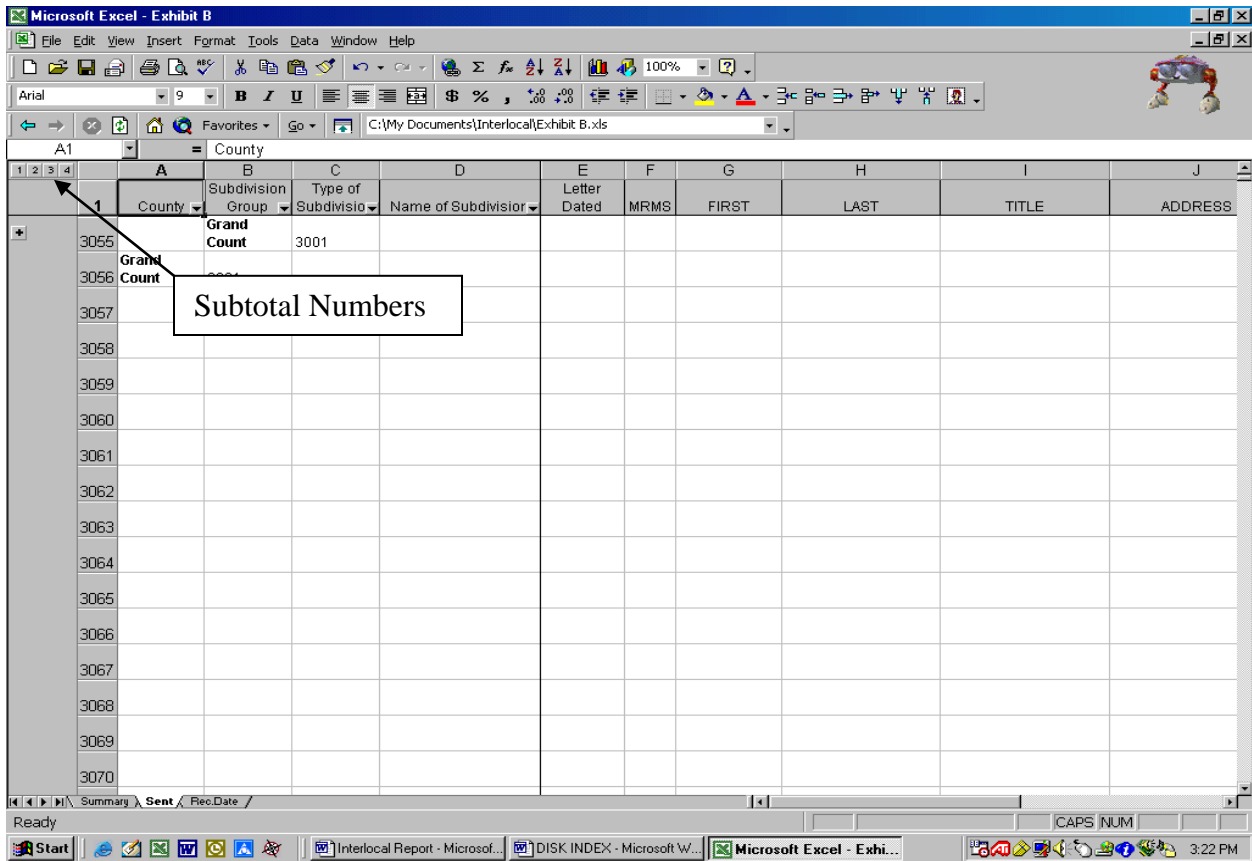
Exhibit B opens to the Summary Page. To change worksheet pages click on the appropriate worksheet tab located at the bottom of the spreadsheets.



Subtotal Numbers: The subtotal feature will enable you to view subtotals and a grand total for the entities by Type of Subdivision and Subdivision Group. This feature is indicated by buttons numbered 1, 2, 3, and 4 which are to the left of the column headings. Each number button provides more detail than the last, with the number 1 button giving the least amount of detail and the number 4 button providing the most. For example:

- Number 1 – shows a Grand Total for all subdivisions.
- Number 2 – shows subtotals for Subdivision Groups and the Grand Total.
- Number 3 – shows subtotals for Types of Subdivisions, subtotals for Subdivision Groups and the Grand Total.

Number 4 – shows each entity, which makes up the subtotal for Types of Subdivisions, while providing the subtotal for Types of Subdivisions, subtotals for Subdivision Groups and the Grand Total.



Additionally, we froze the titles so the headings will remain on the top and on the left hand side. Freezing the titles allows you to scroll down and across freely and see what information is in the worksheets.

Exhibit C worksheets contain the information we compiled for each political subdivision that responded. These worksheets separate the subdivisions into groups and each group has its own separate worksheet.

As with Exhibit B, the titles are frozen and the filtering option is available.

In the example below, different colored headings are used to differentiate responses. For example:

Columns with a **Pink Heading** – An X in this column indicates the subdivision did not participate in any Interlocal Cooperation Agreements.

Columns with a **Yellow Heading** – Contain information regarding any Interlocal Cooperation Agreements.

Columns with a **Gray Heading** – Consist of information regarding the subdivision.

Columns with a **Blue Heading** – Contain information regarding any Joint Public Agencies.

	A	B	C	D	E	F	P	Q
1				INTERLOCAL AGREEMENTS			JOINT PUBLIC AGENCY AGREEMENTS	
2	Type of Sub-division	Name of Subdivision	Does not participate in any interlocals.	Public Agencies Involved in agreement.	Contact Name for agreement	Contact Address for agreement	Public Agencies Involved in agreement.	Name of Entity Created
3	County	Adams County		Adams Co. & Adams Co. Senior Services				
4	County	Adams County		Adams Co. & NE Public Agency Investment Trust				
5	County	Adams County		Adams Co. & Region III				
6	County	Adams County		Adams Co. Highway Dept, Kenesaw Township (no copy of contract)				
7	County	Adams County		Adams Co. Highway Dept, Kenesaw Township (no copy of contract)				

Filter Arrow: You can filter by County, Type, or Name of Subdivision. For example, to filter and look at a specific county, click the little black arrow [▼] by the category on which you want to filter, highlight the one you want and let go. Based upon your filter selection you will get a listing that matches your criteria. To get all the information back, select (All) from the filter list.

The screenshot shows a Microsoft Excel spreadsheet titled "Exhibit C" with a table of interlocal agreements. The table has columns for County, Type of Subdivision, Name of Subdivision, Public Agencies Involved in agreement, Contact Name for agreement, Contact Address for agreement, Contact Phone number for agreement, and Agreement Start date. A filter dropdown menu is open over the "Type of Subdivision" column, showing options like "(All)", "(Top 10...)", "(Custom...)", and various school district classes. A callout box labeled "Filter" points to the dropdown arrow. A pink box highlights a cell in column D that says "Does not participate in any interlocals." The status bar at the bottom shows "Filter Mode" and "NUM".

1	INTERLOCAL AGREEMENTS							
2	County	Type of Subdivision	Name of Subdivision	Public Agencies Involved in agreement.	Contact Name for agreement	Contact Address for agreement	Contact Phone number for agreement	Agreement Start
3	Butler County	Class 1 School District	Abie Public School	Abie, and Linwood Public Schools	Andre Boening	2351 Road 43 Box 116, Lin	402-543-2217	n/a
4	Adams County	Class 1 School District	Adams County School District 15	Adams Central Junior Senior High School, Juniata Public Schools, Holstein Public Schools, School District #15, Rising Star Public School, Tri View Public School, Ayr Public School, Wallace Public School,		1090 So. Adams Central Av	n/a	09/01
5	Hall County	Class 1 School District	Alda Public School	Hall District 1-R, Grand Island Public, Cedar Hollow, Wood River Elementary, Alda Public, Plainview Public, Mile Bridge, Northwest High, Wood River Rural, St. Paul Public, Farwell Public, Centrura Public, Elba Public, St. Libory,	Jim Werth	123 South Webb Road, Gr	308-385-5900	06/01
6	Hall County	Class 1 School District	Alda Public School	Plainview, Alda, and Wood River Elementary Pu	n/a	n/a	n/a	n/a
7	Dawes County	Class 1 School District	Alpha Public School	X				

Example of Auditor of Public Account's Survey Letter

(This was printed on Auditor of Public Accounts letterhead when mailed)

April 4, 2002

(Name)

(Title)

(Name of Subdivision)

(Subdivision Address)

(Subdivision City, State, Zip)

Dear (Name),

The Nebraska Auditor of Public Accounts (APA), in accordance with Neb. Rev. Stat. Sections 84-304 and 84-305, is currently in the process of gathering information relating to the Interlocal Cooperation Act, Neb. Rev. Stat. Sections 13-801 to 13-827, and the Joint Public Agency Act, Neb. Rev. Stat. Sections 13-2501 to 13-2550. This survey and request for information is being sent to all political subdivisions in the State of Nebraska.

Interlocal Cooperation Agreements and Joint Public Agencies can be established in regard to resource districts, agriculture, airports, emergency medical services, fire protection, public safety, drug enforcement, 911 services, road or highway maintenance, etc.

The APA is accumulating the following information for each agreement:

- Where a separate legal entity was established, the following needs to be identified:
 - a. The public agencies involved in the agreement.
 - b. The name of the established entity.
 - c. The duration of the agreement.
 - d. The general organization, composition, and nature of the entity created by the agreement.
 - e. The powers delegated to the entity.
 - f. The purpose of the entity.
 - g. Does this entity levy a tax?
 - h. How is the entity financed?
 - i. Who maintains the financial information of the entity?
 - j. The entity's contact name and address.
 - k. Has the entity received an audit in the last year?
 - l. Was the entity created based on the Interlocal Cooperation Act or the Joint Public Agency Act?

Example of Auditor of Public Account's Survey Letter

- Where a separate entity was not formed, the following needs to be identified:
 - a. The public agencies involved in the agreement.
 - b. The duration of the agreement.
 - c. The general organization, composition, and nature of the entity created by the agreement.
 - d. Who administers the agreed-upon responsibilities?
 - e. What powers are delegated under the agreement?
 - f. The purpose of the agreement.
 - g. How is the agreement financed?
 - h. Who maintains the financial information regarding the agreed-upon responsibilities?
 - i. Who has title to the real or personal property used in the joint or cooperative undertaking?
 - j. The agreement contact's name and address.
 - k. Was the agreement based on the Interlocal Cooperation Act or the Joint Public Agency Act?

We would appreciate your cooperation in obtaining the above information relating to the Interlocal Cooperation Act or the Joint Public Agency Act.

Please complete only the last page, sign, date, and return, along with the copies by May 1, 2002 to:

Mary Avery, Manager
Special Audits and Evaluations
Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

If you would prefer to assist us by completing the answers to the questions identified above in an Excel spreadsheet, please contact me and I can either E-mail it to you or send you a disk.

If you have any questions, please contact Mary Avery at (402) 471-3723 or by E-Mail at MaryJAvery@aol.com.

Sincerely,

Mary Avery
Special Audits and Evaluations Manager
Auditor of Public Accounts

Example of Auditor of Public Account's Survey Letter

(Name of Subdivision)

Return the completed information to:

Mary Avery, Manager
Special Audits and Evaluations
Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

- Please list **all agreements** your public agency has in place under the Interlocal Cooperation Act or the Joint Public Agency Act as of April 1, 2002.
- Please provide a **copy of the contract or document identifying the approved agreement** listed. If you do not have a copy of the agreement, please provide a contact name and phone number so we may contact them to get this information.

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

.....
Please check the appropriate box, sign, date, and return.

We do not participate in any agreements under the Interlocal Cooperation Act or Joint Public Agency Act.

We have listed and enclosed copies and information for all agreements.

Name

Phone Number

Title

Date