ATTESTATION REPORT
OF THE
NEBRASKA STATE TREASURER
AS OF JANUARY 8, 2003

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BACKGROUND

Neb. Rev. Stat. Section 84-605 R.S.S. 1999 states, “All the books, papers, letters, and transactions pertaining to the office of the State Treasurer shall be open to the inspection of a committee of the Legislature to examine and settle all accounts, and to count all money; and, when the successor of any treasurer shall be elected and qualified, the Auditor of Public Accounts shall examine and settle all accounts of such treasurer remaining unsettled, and give him a certified statement showing the balance of money, securities, and effects for which he is accountable, and which have been delivered to his successor, and report the same to the Legislature.”
We have examined the accompanying Schedule of Balances of the Nebraska State Treasurer as of January 8, 2003. This schedule is the responsibility of the State Treasurer’s management. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, and, accordingly, included examining on a test basis, evidence supporting the Schedule of Balances and performing other procedures, as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

This examination was conducted to meet the statutory requirements of the Auditor of Public Accounts to certify the balance of money, securities, and effects for which the State Treasurer is accountable as required by Neb. Rev. Stat. Section 84-605 R.R.S. 1999.

In our opinion, the schedule referred to above presents, in all material respects, the balances, securities, and effects for which the State Treasurer was accountable as of January 8, 2003.

This report is intended for the information and use of the State Treasurer, the Nebraska State Legislature, and citizens of the State of Nebraska, however, this report is a matter of public record and its distribution is not limited.

March 28, 2003

Assistant Deputy Auditor
1. At the close of business on January 8, 2003, the total cash on hand was $11,012, of which $1,000 was held as a petty cash change fund.

2. The combined balance of bank accounts was $89,019,754 as of January 8, 2003.

3. The total market value of all Unclaimed Property securities held by Paine Webber as of January 8, 2003 was $893,765, which consisted of 256 separate securities.

4. The State Treasurer had 668 Unclaimed Property securities on hand as of January 8, 2003.

5. Fund Balances at January 8, 2003 were as follows:

   - State General Fund: $155,178,018
   - Cash Reserve Fund: 100,397,686
   - Convention Center Support Fund: 364,163
   - Unclaimed Property Cash Fund 2120: 254,778
   - Educational Savings Plan Administrative Fund 2124: 28,194
   - Municipal Infrastructure Redevelopment Fund 2126: 259,200
   - Treasurer Administrative Fund 2127: 5,834
   - Spirit Plate Proceeds Fund 2128: 1,010,811
   - Mutual Finance Assistance Fund 2129: 2,640,152
   - State Building Fund 3300: 444,007
   - S/N Capital Construction Fund 3800: 1,972,085
   - Financial Responsibility Trust Fund 6122: 3,906
   - Highway Trust Fund 6124: 269,150
   - Highway Tax Fund 6125: 1,330,864
   - Bessy Memorial Trust Fund 6126: 14,919
   - Common School Fund 6127: 103,286
   - Escheat Trust Fund 6128: 6,857,444
   - J M Amos Educational Trust Fund 6130: 8,910
   - Excess Liability Fund 6222: 55,289,655
   - Motor Fuel Trust Fund 6246: 2,980,689
   - Cultural Preservation Endowment Fund 6692: 5,196,900
   - Base State Fuels Tax Fund 7121: 608
   - Motor Vehicle Fee Fund 7122: 52,339
   - Insurance Tax Fund 7752: 330,186
   - Severance Tax Fund 7761: 64,320

   Total: $335,058,104

6. As of March 11, 2003, there were 171,155 Unclaimed Properties unpaid, totaling $31,789,367. The number and dollars of Unclaimed Properties would not be materially different as of January 8, 2003.
7. As of January 8, 2003, the State Treasurer reported 211 capital asset items with a purchase cost totaling $807,248.

8. As of January 8, 2003, the State Treasurer had the contents of 2,272 Unclaimed Property Safety Deposit Boxes on hand.