

**ATTESTATION REPORT
OF THE
NEBRASKA STATE TREASURER

AS OF JANUARY 8, 2003**

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NEBRASKA STATE TREASURER

TABLE OF CONTENTS

	<u>Page</u>
Background Information Section	
Background	1
Financial Section	
Independent Accountant's Report	2
Schedule of Balances	3 - 4

NEBRASKA STATE TREASURER

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.”

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



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NEBRASKA STATE TREASURER

INDEPENDENT ACCOUNTANT'S REPORT

Deann Haeffner, CPA
Deputy State Auditor
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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.

Don Dunlap, CPA
Asst. Deputy Auditor
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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.

Pat Reding, CPA
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Tim Channer, CPA
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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.

Mary Avery
SAE/Finance Manager
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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.

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
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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.

Mark Avery, CPA
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A handwritten signature in black ink that reads "Timothy J. Channer CPA".

Robert Hotz, JD
Legal Counsel
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March 28, 2003

Assistant Deputy Auditor

**NEBRASKA STATE TREASURER
SCHEDULE OF BALANCES**

As of January 8, 2003

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	<u>\$ 335,058,104</u>

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.

NEBRASKA STATE TREASURER

SCHEDULE OF BALANCES

As of January 8, 2003

(Continued)

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.