

**ATTESTATION REPORT  
OF THE  
NEBRASKA STATE TREASURER**

**AS OF JANUARY 6, 2004**

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NEBRASKA STATE TREASURER

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## NEBRASKA STATE TREASURER

### **BACKGROUND**

Neb. Rev. Stat. Section 84-605 R.R.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  
haeffner@mail.state.ne.us

We have examined the accompanying Schedule of Balances of the Nebraska State Treasurer as of January 6, 2004. This schedule is the responsibility of the Nebraska State Treasurer's management. Our responsibility is to express an opinion based on our examination.

Don Dunlap, CPA  
Asst. Deputy Auditor  
ddunlap@mail.state.ne.us

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  
Asst. Deputy Auditor  
reding@mail.state.ne.us

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 Nebraska State Treasurer is accountable as required by Neb. Rev. Stat. Section 84-605 R.R.S. 1999.

Tim Channer, CPA  
Asst. Deputy Auditor  
channer@mail.state.ne.us

In our opinion, the schedule referred to above presents, in all material respects, the balances, securities, and effects for which the Nebraska State Treasurer was accountable as of January 6, 2004.

Mary Avery  
SAE/Finance Manager  
marya@mail.state.ne.us

This report is intended for the information and use of the Nebraska 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.

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Handwritten signature of Don Dunlap, CPA in black ink.

Assistant Deputy Auditor

April 6, 2004

NEBRASKA STATE TREASURER  
SCHEDULE OF BALANCES

As of January 6, 2004

1. At the close of business on January 6, 2004, the total cash on hand was \$9,779, of which \$1,000 was held as a petty cash change fund.
2. The combined balance of bank accounts was \$129,925,811 as of January 6, 2004.
3. Unclaimed Property
  - The total market value of all Unclaimed Property securities held by an outside investment firm as of January 6, 2004 was \$1,393,789, which consisted of 315 separate securities.
  - The State Treasurer had 896 Unclaimed Property securities on hand as of January 6, 2004 with a total market value of \$7,805,471.
  - As of January 6, 2004 there were 205,626 Unclaimed Properties unpaid, totaling \$41,295,508.
  - As of January 6, 2004, the State Treasurer had the contents of 2,694 Unclaimed Property Safety Deposit Boxes on hand.
4. As of January 6, 2004, the State Treasurer reported 287 capital asset items with a total purchase cost of \$1,608,935.