

**ATTESTATION REPORT  
OF THE  
VILLAGE OF RIVERTON**

**OCTOBER 1, 2013 THROUGH JANUARY 31, 2015**

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**Issued on June 3, 2015**

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# VILLAGE OF RIVERTON

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VILLAGE OF RIVERTON

**BACKGROUND INFORMATION**

On February 9, 2015, the Nebraska Auditor of Public Accounts (APA) sent a letter to the Village of Riverton (Village) stating the APA’s intent to perform an attestation examination of that political subdivision for the period October 1, 2013, through January 31, 2015. At that time, the APA had received numerous complaints from concerned citizens regarding the handling of the Village’s finances by the former Clerk, Kelly Jackson. Additionally, the Village has not been audited since fiscal year 2007.

In 2006, the Village Board of Trustees (Board) hired the former Clerk, who held that position until being replaced by the current Clerk, Audrey Beaty, in January 2015. Although hired during the previous month, the current Clerk did not formally assume her duties until February 2015.

The current Clerk was hired at a rate of \$400 per month – which, according to her, was the same rate paid to her predecessor. Additionally, the Village employed a small number of other individuals, including Orley Schmidt, maintenance worker, and Jeremy Jackson, a water operator and the former Clerk’s spouse.

During the audit period, the Board was comprised of the following members:

- Mike Lammers – Board Chair
- Tim Jackson
- Jack Schmidt
- Ronnie Lammers – Resigned January 2014
- Carolyn Jackson – Resigned February 2014
- Steve Rose – Newly Elected Member (January 2015)
- Ben Lucht – Newly Elected Member (January 2015)

The Village maintains the following accounts in the Franklin State Bank (Bank) in neighboring Franklin, Nebraska.

Account Owner per Bank	Account Type per Bank
Village of Riverton Riverton General Fund	Public Now Account
Village of Riverton Grant Account	Regular Checking Account
Village of Riverton Sewer Acct	Now Account
Village of Riverton Kelly Jackson	Savings Account
Village of Riverton Sewer Reserve Acct	Savings Account

Account Owner per Bank	Account Type per Bank
Village of Riverton Kelly Jackson	Fixed Rate Certificate <i>(closed July 2014)</i>
Village of Riverton Kelly Jackson	Fixed Rate Certificate
Village of Riverton Kelly Jackson	Fixed Rate Certificate <i>(closed July 2014)</i>
Village of Riverton Kelly Jackson	Fixed Rate Certificate
Village of Riverton Cemetery Assn	Fixed Rate Certificate

At the Village’s direction, the Bank provided the APA with requested account information, which was used to prepare the Schedule of Bank Activity contained herein. For security reasons, the account numbers are not published in this report; however, that information is public record and available from the Village upon request.

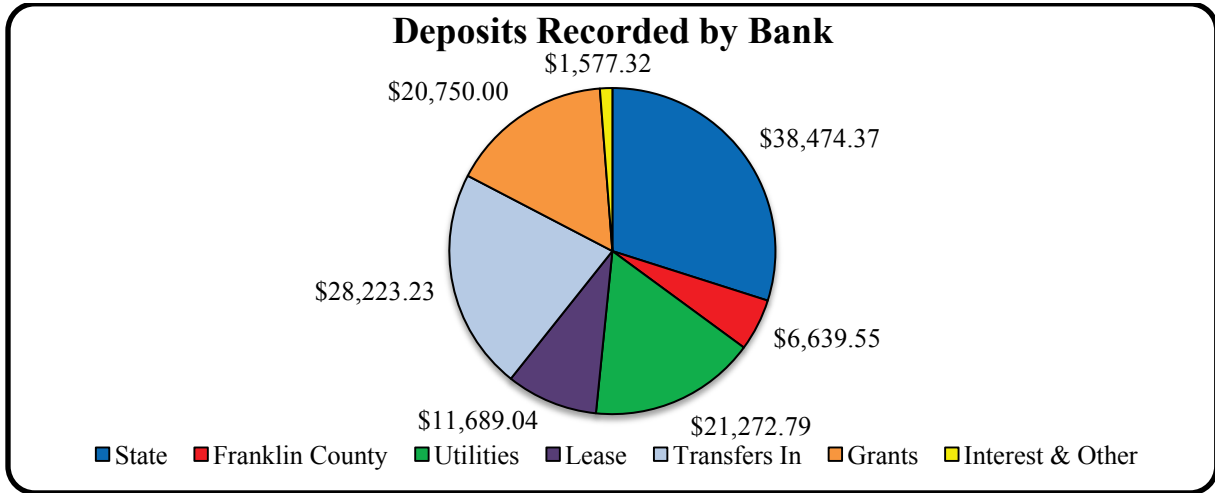
The Schedule of Bank Activity includes the details of each of the accounts listed above. The Village used Quicken software to record its financial activity during the period tested.

VILLAGE OF RIVERTON

**BACKGROUND INFORMATION (Concluded)**

***Financial Overview***

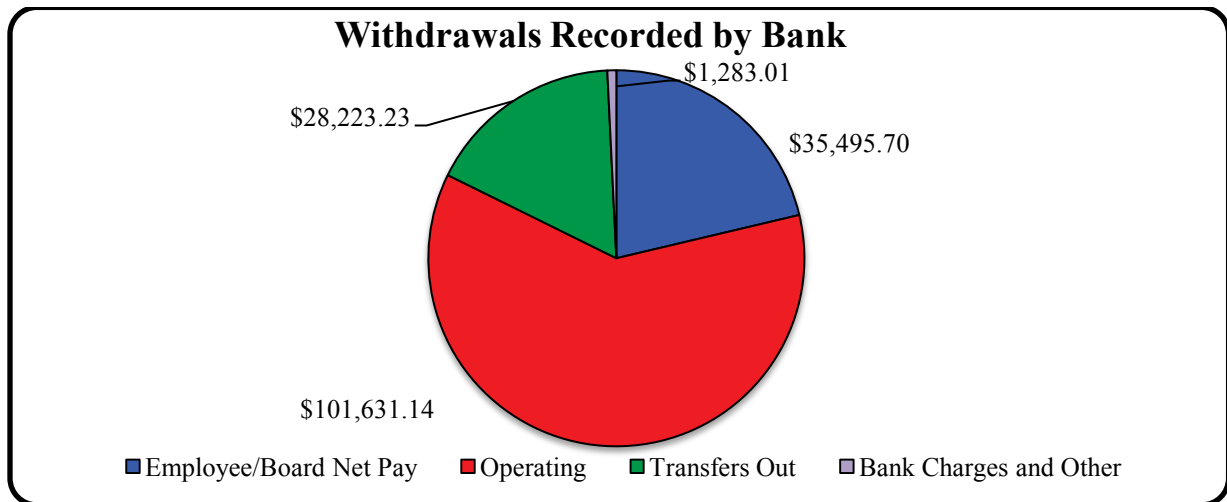
The APA prepared the financial schedule based solely on the financial transactions recorded by the Bank. According to these bank records, the Village deposited a total of \$128,626.30 during the period tested, as illustrated by the following chart:



The amounts received by the Village, as recorded in the bank statements, are detailed in **Exhibit A**.

The Village provided water, sewer, and garbage services to its residents at a flat rate of \$77.80 per month. Because the Village provided no invoices for these services, it was incumbent upon each resident to submit payment to the former Clerk. The Village neither recorded the receipt of these funds in any type of receipt book nor maintained any statements or listings of the utility balances for each customer.

The Village made withdrawals totaling \$166,633.08 during the period tested, as summarized below:



The amounts paid by the Village, as recorded in the bank statements, are detailed in **Exhibit B**.

VILLAGE OF RIVERTON

SUMMARY OF COMMENTS

During our examination of the Village, we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

- 1. Questionable and Possibly Fraudulent Transactions:** The following is a summary of the questionable and possibly fraudulent Village transactions identified by the APA for the period October 1, 2013, through January 31, 2015:

Description	# of Transactions	Total Questionable Amount
Payments to the Former Clerk in Excess of Approved Salary	25	\$15,830
Payments to the Former Clerk's Spouse	15	\$10,250
Overpayment to Former Clerk in Previous Years	Unknown	\$ 2,617
Utility Cash Receipts Not Deposited	Unknown	\$ 1,616
Payments to Petty Cash	2	\$ 500
<b>Total Questionable Transactions</b>		<b>\$30,813</b>

See Comment and Recommendation Number 1 for details.

- 2. Control Environment:** The Village's control environment was not conducive to fair and complete financial statements for a number of reasons, including the following:
  - Wholly insufficient monitoring and oversight of the Village's financial affairs by the Board.
  - A lack of segregation of duties to prevent one person from controlling the Village's financial transactions from beginning to end.
  - The failure to maintain Board meeting minutes and documentation of approved Village claims, which is a violation of the Open Meetings Act.
  - Noncompliance with State statutes regarding the required number of Board members during 2014.
  - A complete lack of documentation to support the Village's financial transactions.
  - Failure to pay all Village bills timely, resulting in a significant number of outstanding bills owed as of January 31, 2015.
  - The apparent falsification of bank statements submitted to the APA in support of the Village's budget;
  - The potential use of restricted cemetery funds for general operations of the Village.
  - Improper reporting and remitting of sales tax and payroll withholdings.
  - Failure to reconcile the Village's accounting records to its bank accounts.

VILLAGE OF RIVERTON

**SUMMARY OF COMMENTS (Concluded)**

Despite the failure of the Village to do so, the APA reconciled the Village’s accounting records to its bank accounts for the period tested. The APA’s reconciliation identified the following discrepancies:

<b>Description</b>	<b>Amount</b>
Beginning Balance	\$ 67,738
Deposits per Accounting Records	\$ 110,470
Deposits Added per Bank	\$ 18,156
Withdrawals per Accounting Records	\$ (148,626)
Withdrawals Added per Bank	\$ (18,007)
<b>Ending Balance</b>	<b>\$ 29,731</b>

3. **Utility and Other Receipt Issues:** The APA found several issues involving the receipt of utility monies by the Village, including the following: rates charged that did not agree to the official rates set out in the Village’s ordinances; rates charged that do not cover the cost of services provided; a lack of documentation supporting payments received by the Village; and the lack of an updated customer listing with transactions and balances. The Village also did not properly deposit funds received, including bank interest payments that were never deposited by the former Clerk.
4. **Other Questionable Village Payments:** The APA identified other questionable transactions because they lacked proper Board approval or adequate documentation to support the expense. For example, the Village purchased over 32,000 ounces of bleach during the period tested; however, based upon a water sampling performed by a Water Supply Specialist for the Department of Health and Human Services (DHHS), that amount of bleach does not appear to have been used to treat the Village’s water supply. There is also evidence that monies designated for street projects were used instead for general operating expenses, contrary to State law. Finally, other questionable expenses were related to the rural fire protection district, finance charges, late charges, sales tax, and overpayments.
5. **Payroll Issues:** Certain Village payroll issues were found, including the following: failure to distribute employee W-2s; failure to withhold certain payroll taxes; and an absence of payroll policies and personnel manuals.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Village.

Draft copies of this report were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Where no response has been included, the Village declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS

**1. Questionable and Possibly Fraudulent Transactions**

The APA identified a significant number of financial transactions for the Village that are highly questionable and could even be fraudulent. The following is a summary of those questionable transactions for the period tested:

Description	# of Transactions	Total Questionable Amount
Payments to the Former Clerk in Excess of Approved Salary	25	\$15,830
Payments to the Former Clerk's Spouse	15	\$10,250
Overpayments to Former Clerk in Previous Years	Unknown	\$ 2,617
Utility Cash Receipts Not Deposited	Unknown	\$ 1,616
Payments to Petty Cash	2	\$ 500
<b>Total Questionable Transactions</b>		<b>\$30,813</b>

The questionable amounts paid to the former Clerk include payments made in excess of her approved monthly salary. Although the Board Chair claims that the former Clerk performed other duties for the extra compensation, the Village lacks any documentation whatsoever to support the additional work supposedly performed.

The questionable amounts paid to the former Clerk's spouse include all payments made to him. Again, the Village lacks any documentation to support that any work was performed for that compensation.

In previous years, the former Clerk was overpaid and provided documents that indicated the overpayments had been repaid. However, after review of the actual bank deposits, it appears the former Clerk did not actually make the repayments.

The questionable and possibly fraudulent utility payments included cash payments allegedly made by one customer. The APA identified some \$1,600 in cash payments this customer allegedly made to the former Clerk; however, in reviewing the Village's bank statements, the APA did not identify any cash deposits into the Bank.

Additionally, two checks, totaling \$500, were written by the former Clerk to replenish the petty cash fund; however, the amount of petty cash on hand was approximately \$19.

More detailed information for each of these issues is included below.

***Payments to Former Clerk***

According to the current Clerk, the Board told her that she would receive the same \$400 per month that had been paid to her predecessor. However, the Village was unable to locate any Board meeting minutes specifying the salary paid to the former Clerk.

Based on a salary of \$400 per month, the former Clerk should have received \$6,400 in gross pay during the 16-month period tested by the APA. Instead, the APA identified \$22,230 in Village payments to the former Clerk, on 25 separate checks, that are summarized by month as follows:



VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Per Quicken		Monthly Amount Over \$400	Amount Approved by Board	APA Notes
Date	Amount			
13-Oct	\$2,060	\$1,660	\$1,050	
13-Nov	\$1,040	\$640	\$1,350	
13-Dec	\$2,800	\$2,400	\$950	
14-Jan	\$1,300	\$900	\$950	
14-Feb	\$1,400	\$1,000	\$950	
14-Mar	\$1,610	\$1,210	\$950	
14-Apr	\$1,360	\$960	N/A	The April 2014 Board meeting minutes were not found by the Village.
14-May	\$1,110	\$710	N/A	The May 2014 Board meeting minutes were not found by the Village.
14-Jun	\$2,620	\$2,220	N/A	The June 2014 Board meeting minutes were not found by the Village.
14-Jul	\$1,360	\$960	N/A	The July 2014 Board meeting minutes were not found by the Village.
14-Aug	\$1,510	\$1,110	N/A	The August 2014 Board meeting minutes were not found by the Village.
14-Sep	\$1,210	\$810	N/A	The September 2014 Board meeting minutes were not found by the Village.
14-Oct	\$1,100	\$700	N/A	This check was not recorded in the accounting records. The APA added the check from the bank statements. The October 2014 Board meeting minutes were not found by the Village.
14-Nov	\$650	\$250	N/A	This check was not recorded in the accounting records. The APA added the check from the bank statements. The November 2014 Board meeting minutes were not found by the Village.
14-Dec	\$500	\$100	N/A	The December 2014 Board meeting minutes were not found by the Village.
15-Jan	\$600	\$200	N/A	This check was not recorded in the accounting records. The APA added the check from the bank statements. The January 2015 Board meeting minutes were posted in the newspaper, but did not identify any claims.
<b>Totals</b>	<b>\$22,230</b>	<b>\$15,830</b>	<b>\$6,200</b>	

As illustrated above, the Board could not provide meeting minutes to support Village claims paid for a period of 10 months, from April 2014 to January 2015. For the six months in which Board meeting minutes were provided, all but one of the payments to the former Clerk exceeded the amounts approved by the Board.

While the former Clerk may have been entitled to some additional payments, the Village could produce no documentation to support the extra amounts paid to her. According to the Board Chair, the former Clerk was paid a supplemental \$10 per hour for other services that were not part of her official duties, including acting as the water operator and checking local wells. However, the APA discovered that DHHS fined the Village thousands of dollars for not operating the water supply properly and failing to file the attendant regulatory paperwork. As a result, DHHS also revoked the former Clerk’s water operator’s license in November 2014. See **Attachment A**.

On October 1, 2012, DHHS received the following letter from the Board Chair in support of the former Clerk’s monthly salary. As indicated in that letter, the extra work performed by the former Clerk was designated as “rarely and random” at the time.


VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

**Village of Riverton**  
**Kelly Jackson, Clerk**  
**P.O. Box 34**  
**Riverton, NE 68972**  
**402-746-2256**

Kelly Jackson makes a salary of \$400 a month. This is before taxes. She makes \$10 an hour if she works for the utilities dept but that is rarely and random.

Mike Lammers  
 Chairman/Mayor



See **Exhibit D** for copies of the Village checks to the former Clerk.

**Payments to Former Clerk's Spouse**

The APA found 15 Village checks, totaling \$10,250, made payable to the former Clerk's spouse, as follows:

Per Quicken				
	Date	Account	Check Number	Amount
1	10/10/2013	General	6739	\$900
2	11/14/2013	General	6746	\$100
3	4/10/2014	General	1246	\$650
4	5/9/2014	General	1252	\$900
5	6/12/2014	General	1259	\$900
6	6/12/2014	Sewer	1567	\$600
7	7/10/2014	General	1270	\$900
8	7/10/2014	General	1271	\$600
9	8/10/2014	Sewer	1573	\$500
10	8/10/2014	Sewer	1564	\$650
11	9/25/2014	General	1276	\$900
12	10/1/2014	General	1272	\$650
13	10/24/2014	General	6712	\$700
14	11/10/2014	General	1283	\$600
15	12/12/2014	General	1284	\$700
<b>Total Payments to Jeremy Jackson</b>				<b>\$10,250</b>

**Note 1**  
**Note 1**

**Note 1:** Checks were added from the Village bank statements, as they were not recorded in the Village's accounting records.

According to the Board Chair, the former Clerk's spouse became the new water operator for the Village in October 2014 – near the time of DHHS's revocation of the former Clerk's own water operator's license – at a rate of \$10 per hour. However, the Board Chair could not explain the Village payments to the former Clerk's spouse prior to that time.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

The Village could provide no documentation, such as timesheets or other records of time worked, to support any of these prior payments. Additionally, the two checks paid in October and November 2013 were not included in the list of claims approved by the Board in the meeting minutes for those months. From April 2014 through January 2015, no Board meeting minutes were available to determine whether claims paid during those months were approved. Additionally, payroll taxes were not withheld from any of these checks.

See **Exhibit E** for copies of the Village checks to the former Clerk’s spouse.

DHHS received the following message from the former Clerk’s spouse:

My name is Jeremy Jackson and I am currently the designated water operator in charge for the Village of Riverton. I have given my resignation and do not wish to be doing this for more than 3 more months.

Thanks

Jeremy Jackson

3/11/2015

The former Clerk’s spouse was also employed full-time by the Franklin County Roads Department. The APA obtained his timesheets from Franklin County in order to compare the number of hours worked for the County to the number of hours worked for the Village. The total hours worked by the former Clerk’s spouse are detailed below:

Per Franklin County Timesheets				Riverton Hours Worked (1)	Total Hours Worked for Month	Total Monthly Hours Possible in a 40 Hr Work Week	Monthly Hours Worked in Excess of 40 per Week
Month	Leave Hours	Holiday Hours	Franklin Hours Worked				
October 2013	20	8	154	90	244	172	72
November 2013	16	24	128	10	138	144	0
December 2013	29	12	135	0	135	164	0
January 2014	0	16	168	0	168	168	0
February 2014	35	8	124.5	0	124.50	152	0
March 2014	0	0	168	0	168	168	0
April 2014	9.5	4	170.25	65	235.25	178	57.25
May 2014	12	8	150.5	90	240.50	160	80.5
June 2014	6	0	172	150	322	170	152
July 2014	32	8	150	150	300	180	120
August 2014	9	0	151	115	266	160	106
September 2014	20	8	152	155	307	170	137
October 2014	66	8	106	70	176	170	6
November 2014	1	24	135	60	195	136	59
December 2014	26	17.5	140.5	70	210.50	166.5	44
January 2015	20	16	140	0	140	160	0
<b>Totals</b>	<b>301.5</b>	<b>161.5</b>	<b>2,344.75</b>	<b>1,025</b>	<b>3369.75</b>	<b>2,618.5</b>	<b>833.75</b>

(1) Because the Village provided no timesheets or other supporting documentation for the hours worked, the APA calculated the “Riverton Hours Worked” column using the amount paid and his hourly rate of \$10 per hour.

**Note:** The normal work schedule for the former Clerk’s spouse at Franklin County was 8:00 am to 4:30 pm, Monday through Friday, during the fall and winter months and 7:00 am to 5:30 pm, Monday through Thursday, during the summer months. The change from 10 to 8-hour days or from 8 to 10-hour days occurred during October and April.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Based on the APA’s calculations, it appears unlikely that someone could have actually worked so many hours in certain months. For example, during the month of June 2014, the former Clerk’s spouse supposedly worked more than 152 hours in excess of a normal 40-hour-per-week schedule. Moreover, because there were four weeks in June 2014, an extra 38 hours per week would have been worked – which is almost equivalent to working another full time job.

**Overpayment to Clerk and Falsification of Documents**

In December 2012, the APA received a complaint alleging that the former Clerk overpaid herself and was not required to repay the funds. Based on the information provided, the former Clerk did receive an overpayment amounting to \$2,617.49 during fiscal year 2009. The APA requested documentation from the Village to support whether the former Clerk had repaid that amount.

The Board and the former Clerk claimed that the Clerk had repaid the Village fully in two installments receiving Board approval of her repayment plan. The former Clerk provided that APA with copies of two bank deposit slips – one for \$1,300 in October 2009 and one for \$1,317.49 in January 2010 – that appeared to support such repayment.

During the present audit work, the APA scanned financial information in the Village offices, including copies of bank statements from 2009 and 2010. A review of that data has raised serious questions regarding the validity of the documentation provided by the former Clerk. It appears the former Clerk purposely falsified records provided to the APA. If, as that review may well have indicated, the deposit slips in question were falsified, the former Clerk’s claim to having repaid the amount owed to the Village must be dismissed as untrue.

The following are images of the suspect deposit slips that the former Clerk submitted to the APA and the actual deposit slips obtained during the course of this work.

On February 20, 2013, the former Clerk provided the APA with the October 8, 2009, deposit slip shown below:

**Front Side of Suspect Deposit Slip**

<b>FRANKLIN STATE BANK</b>		DESCRIPTION	DOLLARS	CENTS
Member FDIC		CURRENCY		
Date 10/8/2009		COIN		
* [Redacted] ACCT. NO.		Jackson, Ruth	50	92
Name Village of Riverton		Jackson, Ruth	15	95
Address		Schmidt, Al	50	92
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL		Richards, Ron	50	92
Sign For		TOTAL FROM OTHER SIDE	2357	55
Cash Back		LESS CASH RECEIVED	—	—
		TOTAL DEPOSIT	\$	2,526.26

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Back Side of Suspect Deposit Slip

ADDITIONAL CHECKS		
DESCRIPTION	DOLLARS	CENTS
CHECKS - LIST SEPARATELY		
1. Jackson, Kelly	1300	00
2. Riggins, Connie	335	52
3. Clements, Evelyn	335	52
4. Lammers, Bonnie	56	00
5. Jackson, Carolyn	56	00
6. Shannon, Carol	111	84
7. Thompson Creek Pk	1102	67
8.		

\$2,357.55

Shown below is the original bank deposit slip for October 8, 2009, which reveals the actual deposit into the Village's account. The \$1,300 check highlighted above was not deposited.

Front Side of Actual Deposit Slip

FRANKLIN STATE BANK FRANKLIN, NEBRASKA		All items are received by this bank subject to the conditions and terms of the bank's collection agreement	
CURRENCY		Nichols	358.32
COIN		Partridge	31.66
CHECKS AS FOLLOWS		Lucht	120.00
Anderson	59.61	Jackson	57.92
Schmidt	115.84	Bower	57.92
USPS	44.00	Hollingshead	116.05
Gosc	56.92	DATE	9/15/09
Shannon	64.93	NAME	Village of Riverton
Schmidt	67.92	ACCT #	
			013
		\$2,526.26 10/08/2009	

Back Side of Actual Deposit Slip

CHECKS	DOLLARS	CENTS
Schriner	11	66
Worman	57	92
Jackson	57	92
Jackson	57	92
Jackson	57	92
Muldoon	75	00
Clements	57	92
Rust	57	92
Harvey	57	92
Vonderstrasse	46	42
Rose	56	92
Herrington	190	04
Schmidt	113	84
Clements	57	92
Gonzales	57	92
Fierstein	205	84
Gosc	15	83
Cole	103	34
P.O.	207	00

\$1,385.17

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Similarly, on February 20, 2013, the former Clerk provided the APA with the deposit for January 27, 2010, and the deposit slip shown below:

Front Side of Suspect Deposit Slip

<b>FRANKLIN STATE BANK</b> Member FDIC		DESCRIPTION	DOLLARS	CENTS	
<small>CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE RULES AND REGULATIONS OF THIS BANK.</small> * [Redacted] ACCT. NO.	Date	1/29/2010			
	Name	Village of Riverton			
	Address				
	Sign For				
	Cash Back				
		CURRENCY			
		COIN			
		FSB	9	24	
		FSB	30	54	
		FSB	61	08	
	SCSB	79	46		
	TOTAL FROM OTHER SIDE	3812	32		
	LESS CASH RECEIVED	—	—		
	TOTAL DEPOSIT	\$	3,992.68		

Back Side of Suspect Deposit Slip

ADDITIONAL CHECKS		
DESCRIPTION	DOLLARS	CENTS
CHECKS - LIST SEPARATELY		
1 GPD	2220	88
2 Jackson, Kelly	1317	49
3 FCT	227	10
4 FCT	40	89
5		

} \$3,812.36

Shown below is the original bank deposit slip for January 27, 2010, which includes the actual deposit into the Village's account. The \$1,317.49 check highlighted above was not deposited.

Front Side of Actual Deposit Slip

<b>FRANKLIN STATE BANK</b> Member FDIC		DESCRIPTION	DOLLARS	CENTS	
<small>CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE RULES AND REGULATIONS OF THIS BANK.</small> * [Redacted] ACCT. NO.	Date	1-27-10			
	Name	Village of Riverton			
	Address				
	Sign For				
	Cash Back				
		CURRENCY			
		COIN			
		FSB	12	22	
		FSB	30	54	
		FSB	61	08	
	SPD	2238	37		
	SCSB	79	46		
	Trans Union	341	42		
	Trans Union	2468	57		
	TOTAL FROM OTHER SIDE	5231	66		
	LESS CASH RECEIVED	—	—		
	TOTAL DEPOSIT	\$	5,231.66		

⑆ 5 200 00000 ⑆      3718.70      0 1 1

\$5,231.66      01/27/2010

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Back Side of Actual Deposit Slip

ADDITIONAL CHECKS		
DESCRIPTION	DOLLARS	CENTS
CHECKS - LIST SEPARATELY		
1 Treasurer	106	41 ✓
2 NE Firefighters	81	50 ✓
3 SPD	1795	99 ✓
4 Treasurer	2338	7 ✓
5 Treasurer		184.72 ✓
6 FSB	Bank	61.08 ✓
7		

} \$2,468.57

In attempting to explain to the APA why the total on her deposit slip did not agree to that contained in the actual bank documentation, the former Clerk claimed that she must have added more funds or prepared another deposit prior to making her deposit.

Regardless, a comparison of the two sets of conflicting deposit slips raises serious questions as to the validity of the documentation provided by the former Clerk – necessarily casting doubts also upon her claim to have repaid the Village for the \$2,617.49 in overpayments made to her in 2009.

**Payments to Petty Cash**

The Village maintains a petty cash fund administered by the Clerk. A petty cash fund is a designated amount of cash kept on hand for small expenditures, such as postage costs or purchases of inexpensive supplies.

When the petty cash fund runs low, the Clerk writes and cashes a check to replace the funds used.

Good internal controls require that receipts be maintained and document all purchases made with petty cash.

The APA identified two checks, totaling \$500, made payable to petty cash, as follows:

Per Quicken					
	Date	Account	Num	Description	Amount
1	10/30/2014	General	6713	Petty Cash	\$300
2	12/17/2014	General	1288	Petty Cash	\$200
<b>Total Payments to Petty Cash</b>					<b>\$500</b>

Note 1

**Note 1:** Check was added from the Village bank statements, as it was not recorded in Quicken.

Because the Village was unable to produce the minutes for the Board meeting during which the petty cash fund was created, the APA could not determine the actual amount that is supposed to be kept in the fund. Nevertheless, the APA performed a cash count of the Village’s funds on February 26, 2015, and noted \$19 of cash on hand. According to the current Clerk, close to \$40 should be in the fund.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Additionally, the Village lacked documentation to support any of the payments made from the petty cash fund.

See **Exhibit F** for copies of the Village’s checks to petty cash.

***Utility Cash Receipts Not Deposited***

The APA reviewed the Village’s bank statement deposit slips and found that the former Clerk made no deposits of utility payments that included cash (currency) during the period tested. Rather, all of the former Clerk’s utility payment deposits appeared to be comprised of checks written to the Village. Since the new Clerk began her employment, the APA has determined, cash payments from utility customers have been received and deposited.

From the current Clerk’s March 2015 records alone, the APA identified four individuals who made cash payments totaling \$356.60 for utility amounts owed. That being the case, it seems suspicious that the former Clerk did not deposit any cash (currency) since October 1, 2013.

Because of misgivings surrounding the former Clerk’s handling of cash utility payments, the APA contacted Mr. Martin Brush on March 31, 2015. Mr. Brush claimed to have paid the Village \$101 in cash for utility services during March 2015. Furthermore, Mr. Brush stated that he had paid his utilities, totaling \$101, in cash every month for the past few years. That monthly amount was allegedly based on a verbal agreement with the former Clerk to pay only \$50.50 apiece for two properties, rather than the \$77.80 per property, required by Village ordinance. Mr. Brush said also that the former Clerk never created any receipts to document the cash payments. The APA found no deposits on the bank statements identified as being from Mr. Brush.

Assuming the veracity of his statements, Mr. Brush could have paid the former Clerk approximately \$1,616 in cash during the period tested. None of the utility payments comprising that amount appear to have been deposited into the Village’s bank accounts.

It is possible that other Village utility customers made cash payments that were never deposited. The APA attempted to determine if the total amount of utility deposits was reasonable based on the number of customers. Although the Village was unable to provide a complete listing of its utility customers, the APA identified at least 47 residents who purchased utility services. Based upon this admittedly conservative estimate, the Village should have collected over \$58,000 in utility payments for the period tested. However, the Village deposited slightly more than \$21,000 of such receipts during the period tested, as follows:

Utility Customers	Utility Rate	Months During Period	APA Calculated Utility Amount To be Received	Actual Utility Deposits	Variance
47	\$77.80	16	\$58,505.60	\$21,272.79	(\$37,232.81)

It is important to bear in mind that the APA believes there to be more than 47 residential customers who should have been making utility payments to the Village. Even so, based on the APA’s conservative calculation, the Village is either owed a significant amount of back



VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

payments from non-paying customers, or utility payments were made but never deposited into the Village's bank account.

According to the findings described above, the Village was not in compliance with a certain State statutes, including Neb. Rev. Stat. § 17-714 (Reissue 2012), which requires, in relevant part, the following:

*All liquidated and unliquidated claims and accounts payable against a city of the second class or village shall: (1) Be presented in writing; (2) state the name and address of the claimant and the amount of the claim; and (3) fully and accurately identify the items or services for which payment is claimed or the time, place, nature, and circumstances giving rise to the claim.*

Additionally, Neb. Rev. Stat. § 17-606(1) (Cum. Supp. 2014) directs the Village treasurer to provide the Board with receipts on, at least, a monthly basis:

*He or she shall also file copies of such receipts with his or her monthly reports, and he or she shall, at the end of every month, and as often as may be required, render an account to the city council or board of trustees, under oath, showing the state of the treasury at the date of such account and the balance of money in the treasury. He or she shall also accompany such accounts with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with any and all vouchers held by him or her, shall be filed with his or her account in the clerk's office. If the treasurer fails to render his or her account within twenty days after the end of the month, or by a later date established by the governing body, the mayor in a city of the second class or the chairperson of the village board with the advice and consent of the trustees may use this failure as cause to remove the treasurer from office.*

Neb. Rev. Stat. § 19-1102 (Reissue 2012) requires the clerk to prepare and publish in a local newspaper the official proceedings of any Board meeting. Such published proceedings must include, among other things, "the amount of each claim allowed, the purpose of the claim, and the name of the claimant . . . ."

Furthermore, Neb. Rev. Stat. § 84-1413 (Reissue 2014) of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014), requires, in relevant part, the following:

*(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.*

*(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting.*

. . . .

*(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.*

*(5) Minutes shall be written and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.*

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

Related thereto, Neb. Rev. Stat. § 84-1218 (Reissue 2014) of the Records Management Act, which is set out at Neb. Rev. Stat. §§ 84-1201 to 84-1227 (Reissue 2014), requires Nebraska's political subdivisions, including villages, to do the following:

*The governing bodies of all local agencies in this state, with the advice and assistance of the administrator and pursuant to the rules and regulations adopted and promulgated pursuant to the Records Management Act, shall establish and maintain continuing programs to promote the principles of efficient records management for local records and for the selection and preservation of essential local records, which programs, insofar as practicable, shall follow the patterns of the programs established for state records as provided in the act. Each such governing body shall promulgate rules and regulations as are necessary or proper to effectuate and implement the programs so established, but nothing therein shall be in violation of the provisions of general law relating to the destruction of local records.*

Record Retention and Disposition Schedule 24 (Local Agencies), promulgated on January 5, 2015, by the Nebraska Records Management Division, requires the permanent retention of items subject to the Opens Meetings Act, as set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014).

The failure to carry out the duties required by the State statutes referenced above could constitute "official misconduct" by the Board members and/or the Clerk under Neb. Rev. Stat. § 28-924 (Reissue 2008), which states the following:

*(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*

*(2) Official misconduct is a Class II misdemeanor.*

Most important of all, perhaps, the undocumented employee payments and/or the feasibility of missing cash utility receipts, along with the other issues noted above, give rise to serious concerns regarding possible theft of Village funds.

Neb. Rev. Stat. § 28-511 (Reissue 2008) provides the following:

*A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.*

Likewise, Neb. Rev. Stat. § 28-512 (Reissue 2008) provides as follows:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

*(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind . . . .*

Should an investigation reveal credible evidence of Village funds being misappropriated for personal use, the alleged perpetrator(s) could face criminal prosecution for theft.

Finally, good internal controls require procedures to ensure that no one person is in a position both to perpetrate and to conceal errors or irregularities. There is an increased risk for fraud or abuse of public funds when the Board fails to monitor adequately the Clerk's handling of Village finances.

## VILLAGE OF RIVERTON

### COMMENTS AND RECOMMENDATIONS (Continued)

We are referring this information to the Franklin County Attorney and the Nebraska Attorney General to determine whether the findings identified herein could result in criminal prosecution of the former Clerk.

If charges against the former Clerk are filed, any resulting detriment to the Village might be offset against the former Clerk's bond, which the Village should pursue.

We further recommend the Board implement proper monitoring and controls over the Village's finances, including:

- Performing a periodic review of the Village's accounting records and bank statements to ensure that they agree, and there are no unauthorized uses of Village funds.
- Ensuring that the Clerk, who serves also as the Treasurer for the Village, complies with statute by providing the Board with receipts on a monthly basis.
- Ensuring all claims against the Village are presented properly to the Board for approval prior to payment.
- Ensuring meeting minutes accurately reflect the proceedings of each Board transaction, including all claims paid, and are properly published and maintained.
- Ensuring all Village employee salary amounts are properly approved and documented in Board meeting minutes.
- Ensuring all Village employees document hours worked, using either a timesheet or some other method that identifies the number of hours worked, as well as the time and the nature of the service provided.
- Obtaining repayment from the former Clerk of amounts owed to the Village.
- Determining whether the Village needs a petty cash fund, and, if so, properly approving its amount in a Board meeting.
- Requiring receipts for Village purchases made with petty cash and performing a periodic review of those purchases to ensure they are authorized.
- Determining the actual number of customers receiving Village utility services, ensuring timely payments are obtained from each customer and issuing receipts accordingly.
- Implementing procedures to ensure compliance with all statutes.
- Pursuing an investigation to ascertain whether Village funds were misappropriated for personal use.

*Village Response: Mike Lammers, Board Chair - examined the signatures on the checks Kelly issued and some of them appeared to be forged and not Mike's signature.*

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

**2. Control Environment**

A control environment conducive to fair and complete financial reporting includes an adequate segregation of duties so that no one individual can process an accounting transaction from beginning to end. When an adequate segregation of duties is not possible, the control environment should include an effective monitoring process of the policies, procedures, and accounting functions of the Village.

The APA identified several significant issues that created a control environment not conducive to fair and complete financial reporting, as follows:

- There was a lack of segregation of duties over the Village's financial activities. The former Clerk was in a position both to perpetrate and to conceal errors and irregularities because she had total control over the financial activities without proper monitoring by the Board. The former Clerk recorded financial transactions to the Village's accounting system, received Village funds, made deposits to the bank, signed checks, and reconciled the accounting activity to the bank statements. Even though the Board Chair also signed all checks, his lack of knowledge of the Village's financial activities rendered this control useless. The Board did not review the bank accounts or any other financial activities to ensure that all transactions were properly authorized. See Comments and Recommendations 3 and 5, respectively, for more specific information on the Village's utility billing and payroll processes.
- The Board bears the overall responsibility for the operations of the Village. The Board did not properly monitor the former Clerk to ensure the accuracy and completeness of the financial records maintained by her. Additionally, the Board Chair was rather uncooperative during the review process, proving unwilling to respond adequately to the APA's standard audit inquiries. On March 16, 2015, the APA contacted the Board Chair to ask a series of internal control questions related to the Village's financial operations. The Board Chair reacted angrily to that line of questioning. Worse yet, the Board Chair displayed an astonishing lack of knowledge about the financial activities of the Village. For example, the Board Chair did not know how many hours the former Clerk worked on duties outside of her official clerking responsibilities. Likewise, the Board Chair could not explain why the former Clerk's spouse was paid by the Village prior to October 2014. The Board Chair was equally uninformed regarding the two payments, totaling \$500, made to the Village's petty cash. The Board Chair also acknowledged not reviewing the Village's bank accounts or examining documentation of expenses when approving claims or signing Village checks.
- The Village was unable to provide Board meeting minutes for April 2014 through December 2014. The APA also confirmed that the Franklin Chronicle newspaper had not received any requests to publish meeting minutes during that time.

The Village published minutes related to the January 2015 meeting; however, no claims were listed for payments made by the Village.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

For those meeting minutes that were available, from October 2013 to March 2014, not a single Board approved claim agreed to what was actually paid by the former Clerk. See **Exhibit B**.

In addition, the Board approved 26 claims, totaling \$14,254, that were never actually paid according to the bank activity, as follows:

Meeting Date	Description Per Board Minutes	Board Approved Amount
10/10/2013	SPD	\$1,097.54
10/10/2013	Village of Campbell	\$350.00
10/10/2013	Source Gas	\$1,002.00
10/10/2013	Jim Schmidt	\$200.00
10/10/2013	Jim Schmidt	\$130.00
11/21/2013	SPD	\$928.39
11/21/2013	Village of Campbell	\$350.00
11/21/2013	Source Gas	\$727.34
11/21/2013	R & M	\$651.50
12/19/2013	SPD	\$1,019.86
12/19/2013	Village of Campbell	\$350.00
12/19/2013	Source Gas	\$568.15
12/19/2013	R & M	\$650.25

Meeting Date	Description Per Board Minutes	Board Approved Amount
12/19/2013	SPD	\$52.12
1/16/2014	SPD	\$1,048.86
1/16/2014	Village of Campbell	\$350.00
1/16/2014	Source Gas	\$568.15
1/16/2014	R & M	\$650.25
1/16/2014	SPD	\$59.12
2/13/2014	SPD	\$1,066.80
2/13/2014	Village of Campbell	\$350.00
2/13/2014	Source Gas	\$568.15
2/13/2014	R & M	\$650.25
2/13/2014	SPD	\$32.15
3/13/2014	Source Gas	\$803.89
3/13/2014	SPD	\$29.21
<b>Total</b>		<b>\$14,253.98</b>

The APA also identified meeting minutes in which claims were approved by individuals who were no longer Board members. The February 13, 2014, and the March 13, 2014, published minutes both stated, “Bills were approved to be paid by Jack, seconded by **Ronnie**, and all ayes.” (Empahsis added.) Ronnie Lammers had resigned at the January 16, 2014, meeting and did not even appear to be in attendance at either of the two meetings during which the motions attributed to him were supposedly recorded.

As noted previously, Neb. Rev. Stat. § 17-606 (Cum. Supp. 2014) sets out the duties of a Village treasurer, which include the following:

*[A]t the end of every month, and as often as may be required, [the treasurer shall] render an account to the city council or board of trustees, under oath, showing the state of the treasury at the date of such account and the balance of money in the treasury. He or she shall also accompany such accounts with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with any and all vouchers held by him or her, shall be filed with his or her account in the clerk's office.*

As also noted previously, § 17-714 provides the filing requirements for claims against the Village, and § 19-1102 requires Board meeting proceedings to be prepared and published, including the amount of each claim, the purpose of the claim, and the name of the claimant.

Similarly, as made clear in the preceding comment, § 84-1413 of the Open Meetings Act, along with Record Retention and Disposition Schedule 24, requires the production and retention of accurate Board meeting minutes.

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

As explained already, failure to comply with these statutory requirements could constitute “official misconduct” by the Board members and/ or the Clerk under § 28-924.

- For 11 months during 2014, the Board operated with fewer than the number of members required by Neb. Rev. Stat. § 17-202 (Reissue 2012), which states in relevant part, the following:

*The corporate powers and duties of every village shall be vested in the board of trustees which shall consist of five members.*

Ronnie Lammers resigned in January 2014, and Carolyn Jackson resigned in February 2014, leaving only three Board members for the rest of 2014. No Board meeting minutes are available for that period; however, the three remaining Board members appear to have continued conducting Village business until the two newly elected members started in January 2015.

Chapter 32, Article 5, of the Revised Statutes of Nebraska contains mandatory provisions, including specific timeframes, for identifying and filling vacancies in a village’s elective offices. In particular, Neb. Rev. Stat. § 32-569(1)(a) (Reissue 2008) requires any such vacancy to “be filled . . . for the balance of the unexpired term” and public notice of such vacancy to be given “at once.” Likewise, subsection (1)(b) of that same statute requires a replacement officer to be nominated and voted upon “within four weeks after the meeting at which such notice of vacancy has been presented.” Alternatively, subsection (2) permits a special election to be called to fill the vacancy.

Whether through Board action or a special election, § 32-569 mandates the expeditious filling of any vacancy in a village’s elective offices. By failing to provide for the timely replacement of the two resigning Board members, the Village leadership contravened that clear statutory directive.

The failure of the Board to follow the procedures set out in § 32-569 for filling vacancies in that body could constitute “official misconduct” by its members under § 28-924.

- There was almost a complete lack of documentation supporting the Village’s financial activities during the period October 1, 2013, through January 31, 2015. In addition to the dearth of meeting minutes identified above, there were no receipt books, employee timesheets, personnel files, invoices or contracts supporting payments, policy manuals, or customer utility listings maintained by the former Clerk.
- The former Clerk did not reconcile the Village’s accounting records to its bank records. As a result, over \$36,000 in financial activity from the bank statements was never recorded into the accounting system.

The table below illustrates the APA’s attempt to display accurately the financial activity, including both activity that was not initially recorded in the accounting records and

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

certain reclassified transactions from the accounting records based on the very limited documentation available. The details of this activity can be found in **Exhibit C**.

	General	Street	Utility	Fire	Cemetery	Other	Total General	Sewer	Totals
<b>Beginning Balances</b>							<b>\$58,222</b>	<b>\$9,516</b>	<b>\$67,738</b>
Total Additions per Accounting Records	\$17,663	\$48,302	\$6,534	\$0	\$175	\$20,750	\$93,424	\$17,046	\$110,470
Bank Activity not in Accounting Records	\$6,903	\$3,994	\$2,756	\$0	\$10	\$0	\$13,663	\$4,493	\$18,156
Activity Incorrectly Coded in Accounting Records	(\$2,238)	(\$1,582)	\$20,570	\$0	\$0	(\$20,750)	(\$4,000)	\$4,000	\$0
<b>Total Adjusted Additions</b>	<b>\$22,328</b>	<b>\$50,714</b>	<b>\$29,860</b>	<b>\$0</b>	<b>\$185</b>	<b>\$0</b>	<b>\$103,087</b>	<b>\$25,539</b>	<b>\$128,626</b>
Total Withdrawals per Accounting Records	(\$17,335)	(\$35,440)	(\$51,124)	(\$8,604)	(\$3,790)	\$449	(\$115,844)	(\$32,782)	(\$148,626)
Bank Activity not in Accounting Records	(\$8,045)	(\$1,098)	(\$1,900)	(\$200)	(\$360)	\$0	(\$11,603)	(\$6,404)	(\$18,007)
Activity Incorrectly Coded in Accounting Records	(\$4,769)	\$500	\$100	\$1,000	\$0	(\$449)	(\$3,618)	\$3,618	\$0
<b>Total Adjusted Withdrawals</b>	<b>(\$30,149)</b>	<b>(\$36,038)</b>	<b>(\$52,924)</b>	<b>(\$7,804)</b>	<b>(\$4,150)</b>	<b>\$0</b>	<b>(\$131,065)</b>	<b>(\$35,568)</b>	<b>(\$166,633)</b>
<b>Net Income (Loss)</b>	<b>(\$7,821)</b>	<b>\$14,676</b>	<b>(\$23,064)</b>	<b>(\$7,804)</b>	<b>(\$3,965)</b>	<b>\$0</b>	<b>(\$27,978)</b>	<b>(\$10,029)</b>	<b>(\$38,007)</b>
<b>Ending Balances</b>							<b>\$30,244</b>	<b>(\$513)</b>	<b>\$29,731</b>
<i>APA Adjustment for Activity Paid/Deposited To/From Wrong Account</i>							<i>\$6,981</i>	<i>(\$6,981)</i>	
<b>APA Adjusted Ending Balances</b>							<b>\$37,225</b>	<b>(\$7,494)</b>	<b>\$29,731</b>

**Note 1:** The funds at the top of the table represent those funds included in the accounting records. Beginning and ending balances were shown for only the combined general and sewer accounts because the individual fund balances were not available in the accounting system.

As illustrated in the table above, the Village uses several funds in its accounting records. The activity for most of the funds in the accounting system, with the exception of the Sewer Fund, is recorded in the general bank accounts. The Sewer Fund has separate bank accounts.

The APA found a number of instances in which the activity in the accounting records was not accurately recorded. These are included in the table above in the row entitled, "Activity Incorrectly Coded in Accounting Records." For example, on February 14, 2014, the Village received a direct deposit from the State of Nebraska for \$20,750. The transaction was not classified into any of the funds in the accounting records. On April 24, 2014, a check for the same amount was issued to Miller & Associates for a water system study. The check was accurately recorded to the Utility Fund in the accounting records. Because the deposit was never recorded to the Utility Fund, that fund showed a much higher loss prior to the APA's adjustments.

The former Clerk also recorded certain transactions into one fund in the accounting records, but actually made the payment or deposit into the wrong checking account. Therefore, the APA has included below other proposed adjustments to the accounting records. These adjustments are above in the row entitled, "APA Adjustment for Activity Paid/Deposited To/From Wrong Account."

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Date	Bank Account	Accounting Fund	Category	Amount
10/10/2013	General	Sewer	Clerk Salary	(\$250.00)
3/20/2014	General	Sewer	Clerk Salary	(\$250.00)
6/20/2014	General	Sewer	DEQ Loan	(\$5,228.51)
<b>Sewer Expenses Paid from General Account</b>				<b>(\$5,728.51)</b>
12/27/2013	Sewer	General	Miscellaneous	(\$10.20)
4/3/2014	Sewer	Utility	Miscellaneous	(\$100.00)
12/10/2014	Sewer	General	Heat	(\$500.00)
12/10/2014	Sewer	Street	Heat	(\$500.00)
12/10/2014	Sewer	Fire	Heat	(\$1,000.00)
<b>General Expenses Paid from Sewer Account</b>				<b>(\$2,110.20)</b>
12/2/2013	Sewer	General*	Lease Payments	\$2,592.23
12/2/2013	Sewer	General*	County General Taxes	\$611.96
12/2/2013	Sewer	General*	Miscellaneous	\$133.12
12/2/2013	Sewer	Street*	County Street Taxes	\$24.91
<b>General Receipts Deposited to Sewer Account</b>				<b>\$3,362.22</b>
<b>Sewer Account Funds Owed to General Account</b>				<b>(\$6,980.53)</b>

\* - These funds differ from the funds recorded in the accounting records. The former Clerk recorded the transaction into the Sewer Fund in the accounting records, which agreed to the bank account. However, it appears the transactions were incorrectly recorded to the Sewer Fund based on a review of the actual receipts deposited.

It is important to understand that due to the significant lack of documentation available from the Village, the APA was unable to determine whether the majority of the transactions were recorded accurately in the accounting records. The instances identified above were determined through documentation available from third parties.

- The former Clerk used funds restricted for specific purposes to pay for expenses from the general fund. Due to neglecting to monitor properly the Village’s financial activity, the Board may have been unaware of the situation. On March 11, 2013, the general checking account had a negative balance of \$2,283.85. Three days later, on March 14, 2013, the former Clerk cashed a \$45,839.29 certificate of deposit from the Cemetery Association and deposited the proceeds into the general checking account. The last deposit to this certificate of deposit was made in 1998. Even though the withdrawal at issue took place prior to the attestation period, the APA questions the use of this money for general operating expenses.

Neb. Rev. Stat. § 17-946(3) (Reissue 2012) provides, in relevant part, the following:

*All money received from sale of lots in any such cemetery, or which may come to it by donation, bequest, or otherwise, shall be devoted exclusively to the care, management, adornment, and government of such cemetery itself and shall be expended exclusively for such purposes . . . .*

The former Clerk’s apparent misuse of cemetery funds could constitute “official misconduct” under § 28-924.

- As of January 31, 2015, the Village owed a significant amount of unpaid bills. It appeared the former Clerk ensured that she and her husband were paid each month prior



VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

to paying any other amounts owed by the Village. The Board did not have procedures to ensure invoices received were paid timely. Several of the outstanding amounts were 90 or more days past due.

Based on the limited information that was available and provided by the current Clerk, the APA prepared the following schedule of outstanding bills as of January 31, 2015.

Payee	Description	Total Due as of 1/31/2015	Over 90 Days Past Due
Southern Power District	Electricity and late fees.	\$7,752.09	\$4,274.11
Miller & Associates	Community Development Block Grant.	\$7,500.00	\$0.00
NDEQ	Clean Water State Revolving Fund Loan payment.	\$4,804.48	\$0.00
Source Gas	Natural gas and late fees.	\$3,838.20	\$2,452.72
R & M Disposal, LLC	Contracted trash services.	\$2,921.04	\$0.00
Gary Thompson Agency, Inc	Insurance premiums for Village protection policy.	\$1,432.00	\$0.00
Chief Electric, Inc	According to the current Clerk, this outstanding bill was for repairs to the Village water system. However, the Board questioned whether the repairs were completed and are waiting on additional documentation before paying the full amount due.	\$1,356.47	\$0.00
Village of Campbell	911 services provided to Village.	\$900.00	\$0.00
R & R Sales & Service, Inc.	According to the current Clerk, the Village does not know what was purchased. The Village has a charge account with this vendor and did not obtain detailed invoices. Purchases typically include grease or repair parts for equipment.	\$574.03	\$548.96
Pitstop & Shop	According to the current Clerk, the Village does not know what was purchased. The Village has a charge account with this vendor and did not obtain detailed invoices. Purchases typically include gas, oil, or repair parts for equipment.	\$560.18	\$560.18
Rightway Grocery	Bleach purchases.	\$406.42	\$361.90
Michael Ingram	Street Superintendent services.	\$300.00	\$300.00
Franklin County Chronicle	Newspaper publishing.	\$288.11	\$282.86
Computer Business Solutions, LLC	Repairs on Village computer.	\$190.00	\$190.00
Kearney Hub	Newspaper publishing.	\$178.75	\$178.75
Hastings Tribune	Newspaper publishing.	\$154.80	\$0.00
Railroad Management Company III, LLC	Agreement for water pipeline crossing license.	\$146.16	\$146.16
Franklin County Sheriff's Office	Law enforcement services.	\$136.14	\$117.01
Allied Insurance	Surety Bond.	\$100.00	\$0.00
Jim's Ok Tire, Inc.	According to the current Clerk, the Village does not know what was purchased. The Village has a charge account with this vendor and did not obtain detailed invoices. Purchases typically include tires or tire repairs for Village equipment.	\$68.75	\$0.00
Franklin County Clerk (Treasurer)	Costs for conducting the general election in November 2014.	\$50.00	\$0.00
Plank Lumber	According to the current Clerk, the Village does not know what was purchased. The Village has a charge account with this vendor and did not obtain detailed invoices. Purchases typically include repair parts or lumber.	\$29.95	\$7.67
<b>Total Amounts Due</b>		<b>\$33,687.57</b>	<b>\$9,420.32</b>

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

The Village likely owes other debts for which documentation has yet to be provided. Among the Village’s possible creditors are the Internal Revenue Service (IRS), the Nebraska Department of Revenue (NDRev), the Nebraska Department of Labor, the current Clerk, and the Riverton Village Attorney (Henry Schenker).

- In response to the APA’s inquiry regarding the beginning balances reported on the Village’s budget, the former Clerk provided what appears to be an altered bank statement. The APA is responsible for reviewing budgets submitted by each political subdivision of the State. While reviewing the Village’s 2014-2015 budget, the APA determined that the beginning balances reported by the Village for the 2013-2014 fiscal year did not agree to the amount on the budget submitted in the prior year. Upon questioning, the former Clerk submitted a revised beginning balance. The APA then requested support to document the actual beginning cash balance as of October 1, 2013. On December 30, 2014, the former Clerk provided the APA with a copy of the October 2013 bank statement, as follows:

October 2013 Bank Statement per Former Clerk

PUBLIC NOW ACCOUNT [REDACTED]				
DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
FINANCE LAST STATEMENT			09/30/13	<del>30,566.81</del>
CHECK # 1223A	2478.02		10/03/13	28,088.79
0163167000 NE WORKFORCE DEV TAX PAYMNT	25.00		10/09/13	28,063.79
0163167000 NE WORKFORCE DEV TAX PAYMNT	25.00		10/09/13	28,038.79
9NESWWNAS0 ST PAYMENT 131008 XXXXX1969 ISA*00* *00* *ZZ*		1,894.99	10/10/13	29,933.78
CHECK # 6740	1,610.00		10/21/13	28,323.78
CHECK # 6739	900.00		10/28/13	27,423.78
INTEREST		6.10	10/31/13	27,429.88
BALANCE THIS STATEMENT			10/31/13	27,429.88
TOTAL CREDITS	(2)	1,901.09		
TOTAL DEBITS	(5)	2,640.00		

The former Clerk offered the following explanation for the handwritten amounts on the bank statement provided:

*Sorry I tried to highlight bank statement for you because I was afraid it would be dark and that backfired on me lol. I also went over a couple of things that were light so you could read them.*

The former Clerk’s written additions did far more than merely “highlight” the existing amounts reflected on the bank statement. In fact, those additions materially altered the document, providing false support for the amounts included in the cash balance on the budget submitted to the APA.

The actual October 2013 bank statement revealed the actual cash balance numbers, which had been partially obscured by the former Clerk’s handwriting:

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

October 2013 Bank Statement per Franklin State Bank

PUBLIC NOW ACCOUNT [REDACTED]				
DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT .....			09/30/13	28,168.79
CHECK # 1223	80.00		10/03/13	28,088.79
01 167000 NE WORKFORCE DEV TAX PAYMNT	25.00		10/09/13	28,063.79
0163167000 NE WORKFORCE DEV TAX PAYMNT	25.00		10/09/13	28,038.79
9NESWWNAS0 ST PAYMENT 131008 XXXXX1969 ISA*00* *00*		1,894.99	10/10/13	29,933.78
*ZZ*				
CHECK # 6740	1,610.00		10/21/13	28,323.78
CHECK # 6739	900.00		10/28/13	27,423.78
INTEREST		6.10	10/31/13	27,429.88
BALANCE THIS STATEMENT .....			10/31/13	27,429.88
TOTAL CREDITS	(2)	1,901.09		
TOTAL DEBITS	(5)	2,640.00		

Neb. Rev. Stat. § 28-911 (Reissue 2008) makes “abuse of public records” a criminal offense. Subsection (1) of that statute provides as follows:

*A person commits abuse of public records, if:*

*(a) He knowingly makes a false entry in or falsely alters any public record; or*

*(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*

*(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*

*(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*

Subsection (2) of that same statute defines “public record” to include “all official books, papers, or records created, received, or used by or in any governmental office or agency.”

Under subsection (3) of the statute, “abuse of public records” is a Class II misdemeanor.

Having been received and used by the Village, the bank statement in question clearly falls within the definition of “public record” set out in § 28-911(2). Consequently, the possibility exists that the former Clerk’s alteration of that document may have constituted a criminal offense.

- The APA determined that the Village has not properly remitted sales tax forms and quarterly payments, as well as the appropriate amounts of payroll withholdings, to the NDRev or the IRS. The Village collects \$4.80 per month from each utility customer for sales tax. The Village also withholds certain amounts from its employees’ payroll, as shown in Comment and Recommendation Number 5. Because of the Village’s failure to remit these monies to the appropriate taxing authority, the NDRev has been withdrawing

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

the levied amounts due directly from the Village bank accounts. In doing so, the NDRev recovered the following, which includes sales tax, payroll withholdings, and other fees and penalties, during the period tested:

<b>Date</b>	<b>Levy Amount</b>
12/11/2013	\$2,537.80
10/21/2014	\$2,997.36
<b>Total</b>	<b>\$5,535.16</b>

An adequate control environment conducive to fair and complete financial reporting requires proper monitoring and oversight by the Board. Otherwise, there is a significant risk for fraud or errors to occur and remain undetected.

We recommend the Board:

- Review all statutes related to Villages and the duties of the Board and implement procedures to ensure compliance with all pertinent State statutes.
- Implement procedures to ensure no one individual is in a position both to perpetrate and to conceal financial errors or irregularities. If such a proper segregation of duties is not possible, the Board should perform a regular review of the Village's accounting records and bank statements.
- Ensure that meeting minutes are maintained to document all Board decisions and transactions and that the minutes are properly published.
- Ensure that the Clerk makes prompt payment of all approved claims and that only formally approved claims are paid.
- Ensure that the Board maintains the number of members required to by State statute.
- Require that proper documentation be maintained to support all Village payments prior to such payment.
- Require the Clerk to complete a periodic reconciliation between the Village's accounting records and bank accounts.
- Determine whether the Village has made improper use of Cemetery Association funds and repay that money, if necessary.
- Require detailed invoices from all vendors, including those who allow the Village to make charges on an account.
- Ensure that only Village employees or Board members are authorized to make purchases on account.
- Determine the actual cash balances of the Village to ensure the accuracy of the beginning balances included on the next annual budget.
- Consult with the NDRev and the IRS to ensure that sales taxes and payroll withholdings are appropriately paid when due.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

- Consult with the proper authorities to determine whether the alteration of a Village bank statement constitutes a criminal offense.

**3. Utility and Other Receipt Issues**

The APA identified several issues related to the Village’s receipt process for utility payments and other money received.

***Utility Receipting Issues***

The Board approved a monthly utility rate of \$77.80 per household for water, sewer and garbage services, effective May 1, 2012. The Village handles its own water and sewer utilities, but it contracts with R & M Disposal for garbage collection services. The following is a breakdown of the monthly utility rate:

Utility	Amount
Water	\$25.00
Sewer	\$35.00
Landfill	\$11.50
Toter	\$1.50
Tax	\$4.80
<b>Total</b>	<b>\$77.80</b>

In addition to the concern described in Comment and Recommendation Number 1 regarding utility receipts not being deposited, the following issues involving the utility processes were also identified:

- The utility rates noted above do not agree to the rates set out in the Village ordinances. The APA received ordinances updated in 2005, when the water rate was \$24.25, and the sewer rate was \$22. It appears the new rates approved by the Board were never updated in the Village ordinances.

Neb. Rev. Stat. § 17-605 (Cum. Supp. 2014) requires, in relevant part, the following:

*The city or village clerk shall have the custody of all laws and ordinances and shall keep a correct journal of the proceedings of the council or board of trustees.*

- The Village’s \$13 rate for landfill and a toter (the garbage receptacle) utility does not cover the cost of the service provided by R & M Disposal. According to its most recent garbage collection contract, effective February 3, 2014, the Village pays \$14 per customer and another \$5 for anyone with an extra toter.

Additionally, it was determined that “Lammers” has three extra toters for which the Village pays R & M Disposal an extra \$15; or \$5 per toter. Based on the rates noted above, the Village does not charge residents for extra toters.

- The Village did not have an adequate process to manage and administer its own utilities, including a lack of receipt books and no listings of current utility customers or amounts

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

due from non-paying customers at any time during the period tested. Additionally, Village did not provide its customers with any type of billing statement. The Board Chair claims that most residents know the monthly utility rates and render payment appropriately. According to the current Clerk, however, some Village residents have never paid for utilities, and others have complained that their payment checks were never cashed.

Neb. Rev. Stat. § 17-606(1) (Cum. Supp. 2014) requires, in relevant part, the following,

*The treasurer of each city and village shall be the custodian of all money belonging to the corporation. He or she shall keep a separate account of each fund or appropriation and the debts and credits belonging thereto. He or she shall give every person paying money into the treasury a receipt therefor, specifying the date of payment and on what account paid.*

Failure by the former Clerk, who served also as the Treasurer for the Village, to issue receipts for payments received, as required by § 17-606(1), could constitute “official misconduct” under § 28-924.

- Due to the lack of adequate controls and the absence of records for the utility billing process, the APA could not determine the amount of utility payments received by the Village during the period tested. Consequently, the APA was unable to reconcile those utility payments to bank deposits. Based upon the customer names listed on the bank deposit slips, however, it appears that the former Clerk deposited the utility payments of approximately 25 residents. The APA believes that there should have been significantly more utility payments collected and deposited to the Village’s bank account.

A November 2014 inventory conducted by R & M Disposal showed that the Village had 47 residential garbage customers. Additionally, the Village provided the following number of water connections to DHHS:

Submitted by Whom	Date	# of Residential Connections
Kelly Jackson	4/3/2012	60
Kelly Jackson	2/28/2013	59
Kelly Jackson	3/21/2014	59
Jeremy Jackson	3/11/2015	42

Finally, in February 2015, the APA obtained a listing of current Riverton taxpayers from the Franklin County Assessor. The APA compared this parcel listing to photographs from the County Assessor’s website to determine whether the property could have a water connection. From the information available, it appears there could be up to 79 properties with water connections. **Exhibit G** for the full listing of properties.

- As noted in Comment and Recommendation Number 1, the former Clerk apparently agreed verbally to allow at least one resident to pay less than the established utility rates. Mr. Brush was required to pay only \$50.50 on each of his two properties; however, the

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Board set the rate at \$77.80 per property. It is unclear whether the former Clerk made similar arrangements with any other customers.

***Inadequate Accounting of Utility Funds***

The former Clerk does not appear to have accounted properly for the Village’s utility activity. For example, as of January 31, 2015, the Village’s sewer checking account had a negative \$733 balance, and the sewer reserve account had only \$220 available – a net total of negative \$513. It appears, however, that the negative balance in the sewer account could be larger based on adjustments proposed by the APA.

The table below illustrates sewer account activity for the period tested:

Category	Amount
<b>BEGINNING BALANCES PER BANK</b>	<b>\$ 9,515.40</b>
Utilities	\$12,162.72
Lease Payments	\$ 2,592.23
County General Taxes	\$ 611.96
Miscellaneous	\$ 133.12
Interest	\$ 14.46
County Street Taxes	\$ 24.91
Transfer from General Checking Account	\$ 4,000.00
Transfer from Sewer Reserve Account	\$ 6,000.00
<b>TOTAL ADDITIONS</b>	<b>\$25,539.40</b>
Clerk Salary	(\$ 3,300.00)
Maintenance	(\$ 1,130.00)
USDA Loan	(\$10,876.00)
DEQ Loan	(\$ 5,000.00)
Electricity	(\$ 122.36)
Miscellaneous	(\$ 110.20)
Parts	(\$ 5,059.75)
Heat	(\$ 2,000.00)
Labor	(\$ 1,750.00)
Bank Charges	(\$ 219.45)
Transfer to Sewer Checking Account	(\$ 6,000.00)
<b>TOTAL WITHDRAWALS</b>	<b>(\$35,567.76)</b>
<b>OPERATING LOSS</b>	<b>(\$10,028.36)</b>
<b>ENDING BALANCE PER BANK</b>	<b>(\$ 512.96)</b>
<i>APA Adjustment (Note 1)</i>	<i>(\$ 6,980.53)</i>
<b>ADJUSTED ENDING BALANCE</b>	<b>(\$ 7,493.49)</b>

**Note 1:** The amounts highlighted in pink, totaling \$1,252.02, were deposited or paid from the Sewer Checking Account. This activity was included above to ensure the ending balance agreed to the bank balance. However, these transactions were not coded as Sewer Fund activity in the accounting records. That amount, along with an additional \$5,728.51 in expenditures paid from the General Checking Account, but coded as Sewer Fund activity in the accounting records, may need to be adjusted.

In its September 20, 1994, Letter of Conditions for the Village’s Sewer Project, the United States Department of Agriculture (USDA) required a reserve, in its fourth condition, as follows:

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

*The Village must establish and maintain an Extension and Replacement Reserve. The Reserve is to be fully funded at \$5,316.00 within 10 years of the date of the Bond or Bonds. The annual contribution to the Reserve Fund of \$532.00 is to be made each fiscal year.*

Based on the balances of the sewer checking account and the sewer reserve account, it does not appear this requirement was met during the period tested.

The APA has also included a letter from USDA stating that the water system budget has an operating loss for fiscal year 2015. See **Attachment C** for letter.

***Timely Deposits of Village Receipts***

The Village lacked procedures to ensure other monies received were deposited promptly, if at all, to the bank. For example, the Village withdrew the monthly interest earned by its certificates of deposit, so that money could be deposited into the general checking account. The APA identified eight interest redemption checks that have not been cashed or deposited as of January 31, 2015. Some of these interest checks date back to 2008, as shown below.

<b>CD</b>	<b>Date</b>	<b>Amount</b>
Fixed Rate Certificate	7/21/2008	\$53.85
Fixed Rate Certificate	7/20/2009	\$36.65
Fixed Rate Certificate	9/7/2011	\$61.75
Fixed Rate Certificate	9/7/2011	\$61.75
Fixed Rate Certificate	9/7/2011	\$30.88
Fixed Rate Certificate	9/7/2011	\$12.35
Fixed Rate Certificate	7/16/2012	\$7.48
Fixed Rate Certificate	1/12/2015	\$2.99
<b>Total</b>		<b>\$267.70</b>

Additionally, the APA identified 29 of 36 amounts received from vendors that were not deposited timely by the former Clerk. These amounts were deposited from 41 to 1,350 days after receipt by the Village. For instance, one check received from Source Gas for franchise fees owed to the Village, was dated February 8, 2011; however, the former Clerk did not deposit it until October 20, 2014, some three years later.

Good internal controls require adequate procedures for the proper administration of the Village’s utility billings. Such procedures would include ensuring the following: rates approved by the Board agree to those set out in the Village ordinances; rates cover the cost of providing the services; and rates agree to the amounts charged to customers. Good internal controls also require the utility billing process to be adequately documented by the following means: the use of receipt books for monies received from customers; the creation of an accurate customer listing that documents amounts charged, received, and due from all customers; and statements or invoices that are provided to each customer. Finally, good internal controls also require an adequate monitoring of Village financial activity to ensure the amounts received are properly and timely deposited, and the accounting records accurately reflect the activity of each utility account.



## VILLAGE OF RIVERTON

### COMMENTS AND RECOMMENDATIONS (Continued)

We recommend the Board:

- Implement procedures to ensure rates approved in Board meetings are appropriately updated in the Village ordinances.
- Perform periodic reviews to ensure the rates charged to customers cover the Village's costs of providing the services.
- Implement procedures to ensure the utility billing process is adequately administered, including the use of receipt books, the creation of a customer listing or database to account for all utility customers, amounts billed, amounts received, and amounts owed.
- Provide each customer with an invoice or statement documenting the amount billed, paid, and owed.
- Ensure all customers pay the approved rates.
- Implement procedures to ensure amounts collected are deposited by monitoring the financial activity compared to the bank records.
- Implement procedures to ensure the utility activity is properly recorded in the accounting records.
- Ensure deposits are made timely.

#### **4. Other Questionable Village Payments**

In addition to the inadequate documentation and lack of Board approval for payments, the APA summarized the following other issues related to the Village's disbursement of funds:

##### ***Village Water Issues***

In March 2014, DHHS ordered the Village to pay a \$5,000 administrative penalty for failure to provide log sheets to document the disinfectant process, to submit evaluations, and to submit test results of the Village's water quality. See **Attachments A** and **B**. The APA also observed other Administrative Orders and fines from DHHS dating back to 2011.

From January 2014 through January 2015, the Village purchased over 32,000 ounces of bleach from Rightway Grocery in Franklin, Nebraska. The Village had a customer account that allowed for purchases to be made on account and billed at a later date. The former Clerk made all of the purchases of bleach – except for two, which were made by former Board member Carolyn Jackson on September 17, 2014, and January 22, 2015. Because Ms. Jackson resigned from the Board in February 2014, she does not appear to have had the authority to make those purchases on the Village account.

Contacting the DHHS Water Supply Specialist who had tested the Village water supply, the APA inquired as to whether the amount of bleach purchased was reasonable for water purification purposes. The DHHS Water Supply Specialist stated that the Village's water rarely displays a chlorine residual. Between May 1, 2014 and January 31, 2015, the DHHS Water Supply Specialist explained, a chlorine residual appeared during only three different weeks.

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

The consistent lack of chlorine residual, as affirmed by the DHHS Water Supply Specialist, indicates that the 32,000 ounces of bleach purchased by the Village was not used to purify the water supply. The bleach also did not appear to be on hand at the Village office during the APA’s visit on February 26, 2015. Consequently, the APA questions the amount of bleach purchased by the Village.

It should be noted that, aside from making the apparently disingenuous claim that the enormous quantity of bleach purchased had been used to purify the water supply – an assertion wholly discredited by the DHHS Water Supply Specialist’s testing – the Village could not account for the ultimate disposition of that powerful chemical. This gives rise to serious safety concerns, as such large amounts of bleach can not only pose health and environmental safety risks but can also be used for illegal activities, including the manufacture of methamphetamine.

***Street Fund Expenditures***

The former Clerk did not account properly for Street Fund expenditures. The table below illustrates the activity coded to the Street Fund, reconciled to the bank statements, and reclassified by the APA based on available documentation, for the period tested.

<b>Category</b>	<b>Vendor</b>	<b>Amount</b>
Highway Allocation	State of Nebraska	\$24,449.76
Municipal Equalization	State of Nebraska	\$ 8,341.30
Motor Vehicle Fee	State of Nebraska	\$ 2,207.80
Interest	Franklin State Bank	\$ 318.12
Incentive	State of Nebraska	\$ 300.00
County Street Taxes	Franklin County	\$ 143.26
Transfer from Street Investment 1		\$ 9,969.49
Transfer from Street Investment 3		\$ 4,984.74
<b>Total Additions</b>		<b>\$50,714.47</b>
Electricity	Southern Power District	(\$ 7,583.00)
Clerk Salary	Kelly Jackson	(\$ 5,400.00)
Liability Insurance	Gary Thompson Insurance: \$3,793.91 EMC: \$302.18	(\$ 4,096.09)
Maintenance	Jeremy Jackson: \$2,100 Ronnie Lammers: \$425 Jack Schmidt: \$300	(\$ 2,825.00)
Miscellaneous	cPI	(\$ 415.99)
Heat	Source Gas	(\$ 400.00)
CD Interest Withdrawal	Franklin State Bank	(\$ 307.64)
Bank Charges	Franklin State Bank	(\$ 56.25)
Transfer to General Checking		(\$14,954.23)
<b>Total Withdrawals</b>		<b>(\$36,038.20)</b>
<b>Net Income</b>		<b>\$ 14,676.27</b>

As the table above indicates, the primary source of income for the Street Fund is State highway allocation monies. In addition to the more than \$24,000 in highway allocation funds received during the period, the former Clerk redeemed two Street Fund certificates of deposit (CDs), totaling \$14,954.23, on July 11, 2014, and deposited the money into the general bank accounts.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

When the CDs were originally issued on December 7, 1981, it appears that the funds used to purchase the CDs were mostly highway allocation funds received by the Village in the 1970s and early 1980s.

Revenue in the Village’s Street Fund is to be used specifically for street purposes, as required by Neb. Rev. Stat. § 39-2520(1) (Reissue 2008), which provides the following:

*All money derived from fees, excises, or license fees relating to registration, operation, or use of vehicles on the public highways, or to fuels used for the propulsion of such vehicles, shall be expended for payment of highway obligations, cost of construction, reconstruction, maintenance, and repair of public highways and bridges and county, city, township, and village roads, streets, and bridges, and all facilities, appurtenances, and structures deemed necessary in connection with such highways, bridges, roads, and streets, or may be pledged to secure bonded indebtedness issued for such purposes, except for (a) the cost of administering laws under which such money is derived, (b) statutory refunds and adjustments provided therein, and (c) money derived from the motor vehicle operators' license fees or money received from parking meter proceeds, fines, and penalties.*

The APA’s review of the Village’s Street Fund expenditures reveals that a limited amount, if any, of that money was spent for highway projects, repairs, or maintenance. The former Clerk allocated certain general operating expenses to the Street Fund, including electricity costs, the Clerk’s salary, and insurance coverage. However, there was no clear or documented methodology for such allocation.

The table below identifies the costs allocated to each fund for three different categories of expenses during the period tested.

Category	Electricity		Clerk Salary		Liability Insurance	
General	\$217.84	2%	\$5,800.00	26%	\$5,179.36	56%
Street	\$7,583.00	79%	\$5,400.00	24%	\$4,096.09	44%
Utility	\$1,377.74	14%	\$4,750.00	21%	\$0.00	0%
Fire	\$361.58	4%	\$1,200.00	5%	\$0.00	0%
Cemetery	\$0.00	0%	\$2,200.00	10%	\$0.00	0%
Sewer	\$122.36	1%	\$3,300.00	14%	\$0.00	0%
<b>Totals</b>	<b>\$9,662.52</b>		<b>\$22,650.00</b>		<b>\$9,275.45</b>	

The biggest concern is that nearly 80% of the Village’s electricity costs were coded to the Street Fund – with, as noted already, no explanation or documented method for determining the allocated amount. Additionally, approximately one fourth of the Clerk’s salary and half of all liability insurance costs were allocated to the Street Fund without similar documentation.

Finally, as of March 31, 2015, the Village had not yet filed its “Roads & Streets Financial Report” (Street Report), which was due on December 31, 2014, with the Board of Public Roads and Classification Standards. The APA observed recent letters from the Village Attorney to the former Clerk requesting her assistance in determining the proper amounts for this report. In the event the Street Report is not submitted, the Village could lose future highway allocation money. Based on the information described above, as well as elsewhere herein, the Village could have difficulty filing an accurate Street Report for fiscal year 2014.

VILLAGE OF RIVERTON

**COMMENTS AND RECOMMENDATIONS (Continued)**

The APA has concerns also with the accuracy of Street Reports submitted by the Village in previous years, most notably with the reported balances on those reports. For example, the ending Street Fund balance from the September 30, 2013, report was \$26,836.56. The APA could not determine an exact balance for the Street Fund because the Village includes the Street Fund monies in its general checking account, along with other Village funds, and the accounting records did not contain fund balances. However, the APA determined that the Village had at least \$27,000 in Street Fund monies because the Street Fund CD bank accounts showed that amount on September 30, 2013.

***Rural Fire Reimbursement***

The APA identified several Village payments that appear to have been made on behalf of the Riverton Rural Fire Protection District (District), which is a separate political subdivision with its own tax-levying authority. The Village owns the Fire Hall and pays for certain expenditures including the payment for certain utilities and insurance costs, which could be reimbursed by the District. The Village also contracts with the Village of Campbell for its 911 services, a portion which could be attributed to the District. According to the current Clerk, the District is willing to reimburse the Village for some of these expenditures, upon receipt of adequate documentation to support the payments. For the period tested, the Village paid the following amounts, some of which could be allocated and charged to the District:

Description	Type	Amount Paid
Southern Power District	Utility	\$9,662.52
Gary Thompson Agency	Insurance	\$8,571.09
Village Of Campbell	911 Services	\$4,700.00
Source Gas	Utility	\$3,742.42
<b>Total</b>		<b>\$26,676.03</b>

***Other Issues***

The APA also identified the following issues related to the lack of controls over the payment process at the Village:

- The Village was assessed finance charges of \$221.54 for the untimely payment of garbage services from R & M Disposal.
- The Village was assessed late charges and penalties of \$453.98 for the untimely payment of its loan with the Nebraska Department of Environmental Quality.
- One payment to Layne Christensen Company for work on the Village wells included sales tax of \$20.66; however, the Village is exempt from sales tax.
- In December 2014, the Village overpaid DHHS labs \$222, which was applied to future invoices.
- As of January 31, 2015, the Village had unclaimed property with the Nebraska State Treasurer, as follows:

Owner	Property Value	County
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
Riverton/Johnson's 2nd addn lands	Over \$300	Franklin

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Good internal controls require procedures to ensure purchases are reasonable and necessary for the Village, payments are properly recorded in the accounting system, and payments made on behalf of other entities are properly recovered. Otherwise, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all payments are reasonable and necessary for the Village. We also recommend the Board implement procedures to ensure the accounting records accurately reflect the financial activity between the street and other various funds so that the Street Fund activity can be properly reported. The Board should ensure the method used to allocate certain expenses, such as payroll, is adequate. We also recommend the Board ensure payments made on behalf of the Riverton Rural Fire District are submitted with appropriate supporting documentation to allow for reimbursement.

**5. Payroll Issues**

In addition to the complete lack of documentation to support the number of hours worked and the amount paid to its employees, as identified previously, the APA found the following issues related to the Village’s payment of payroll expenses:

***Employee W-2’s or 1099’s***

As of March 16, 2015, the Village had not yet distributed the 2014 IRS W-2 Forms to its employees or IRS Form 1099s to its contractors, if necessary. IRS Publication 15, Circular E, requires these forms to be furnished to employees or other payees by January 31<sup>st</sup>. Any employer who pays remuneration of \$600 or more for the year for services performed by an employee must file a Form W-2 for each employee. Form 1099s must be filed to report payments of \$600 or more to persons not treated as employees for services performed.

In addition, the Village had not filed the required employer tax returns with either the IRS or the NDRRev.

The following individuals received payments from the Village during calendar year 2014.

2014 Pay and Withholdings						
Employee (Contractor)	Gross Pay	Federal Tax Withheld	State Tax Withheld	Social Security Tax Withheld	Medicare Tax Withheld	Net Pay
Kelly Jackson	\$16,050	(\$160)	(\$160)	\$0	\$0	\$15,730
Jeremy Jackson	\$9,250	\$0	\$0	\$0	\$0	\$9,250
Orley Schmidt	\$1,580	\$0	\$0	\$0	\$0	\$1,580
Jack Schmidt	\$220	\$0	\$0	\$0	\$0	\$220
<b>Totals</b>	<b>\$27,100</b>	<b>(\$160)</b>	<b>(\$160)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,780</b>

Due to the Village’s poor documentation, it is difficult to determine which of the above individuals are truly employees and which, if any, are contractors.

VILLAGE OF RIVERTON

COMMENTS AND RECOMMENDATIONS (Continued)

Because the Village had not distributed the 2014 tax information to its employees, the APA reviewed the 2013 IRS W-2 Forms from the Village’s files. The amounts included on the 2013 IRS W-2 Forms did not agree to the accounting records showing the gross and net pay amounts. Some employees do not appear to have received an IRS W-2 Form for that year. Again, there was no indication that the 2013 required employer tax returns were filed with the appropriate taxing authorities.

The following is a comparison of the Village’s accounting records to the information contained on the IRS W-2 Forms obtained for calendar year 2013.

2013 IRS W-2 Form Comparison to Accounting Records				
Type	Kelly Jackson	Jeremy Jackson	Orley Schmidt	Totals
Gross Pay (1)	\$20,508.40	\$8,940.00	\$3,036.40	\$32,484.80
W-2 Form Wages	\$12,071.40	\$0.00	\$2,171.09	\$14,242.49
Variance	<b>(\$8,437.00)</b>	<b>(\$8,940.00)</b>	<b>(\$865.31)</b>	<b>(\$18,242.31)</b>
Federal Tax Withheld (1)	\$180.00	\$80.00	\$40.00	\$300.00
W-2 Form Federal Tax Withheld	\$350.00	\$0.00	\$240.00	\$590.00
Variance	<b>\$170.00</b>	<b>(\$80.00)</b>	<b>\$200.00</b>	<b>\$290.00</b>
Social Security Tax Withheld (1)	\$236.60	\$160.00	\$74.61	\$471.21
W-2 Form Social Security Tax Withheld	\$545.65	\$0.00	\$134.61	\$680.26
Variance	<b>\$309.05</b>	<b>(\$160.00)</b>	<b>\$60.00</b>	<b>\$209.05</b>
Medicare Tax Withheld (1)	\$0.00	\$0.00	\$0.00	\$0.00
W-2 Form Medicare Tax Withheld	\$203.12	\$0.00	\$31.48	\$234.60
Variance	<b>\$203.12</b>	<b>\$0.00</b>	<b>\$31.48</b>	<b>\$234.60</b>
State Tax Withheld (1)	\$180.00	\$80.00	\$40.00	\$300.00
W-2 Form State Income Tax	\$350.00	\$0.00	\$240.00	\$590.00
Variance	<b>\$170.00</b>	<b>(\$80.00)</b>	<b>\$200.00</b>	<b>\$290.00</b>
Net Amount Paid (1)	<b>\$19,911.80</b>	<b>\$8,620.00</b>	<b>\$2,881.79</b>	<b>\$31,413.59</b>

(1) Per accounting records and Village bank records

The APA identified two Board members, Jack Schmidt (\$560) and Ronnie Lammers (\$425), who also received payments during calendar 2013. It could not be determined whether these individuals were contractors or employees.

**Employee Withholdings**

As indicated above, during 2014, the Village withheld Federal and State taxes only from the former Clerk and not any other employees. Additionally, the APA found no IRS Form W-4, which would document the amount to be withheld from the employees’ gross wages. The Village also failed to withhold for the Social Security and Medicare taxes, as required by the IRS. See Comment and Recommendation Number 2 for a finding related to the improper remittance of payroll withholdings.

**Personnel Manual and Employee Files**

The Village also lacked current personnel policies, employee personnel files, and meeting minutes supporting the amounts paid to certain Village employees.

## VILLAGE OF RIVERTON

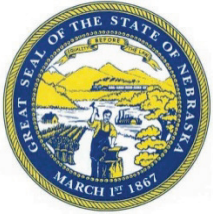
### COMMENTS AND RECOMMENDATIONS (Concluded)

Section 84-1413(1) of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014), requires public bodies to keep meeting minutes that show “the substance of all matters discussed.” Failure to include in the Board meeting minutes the amount of an approved payment conflicts with this statutory mandate and could constitute “official misconduct” under § 28-924.

Good internal controls require procedures to ensure tax withholding information is provided to each employee on an annual basis. Good internal controls also require that certain tax information is filed with the appropriate agencies, and payments relating thereto are supported by adequate documentation.

The APA will be referring these issues to the NDRev and the IRS.

We recommend the Board consult with the NDRev and the IRS to ensure the Village becomes compliant with State and Federal tax withholding and other employer tax filing requirements. We also recommend the Board ensure all payroll expenses are supported by proper documentation, including timesheets, appropriate personnel policies, and published Board meeting minutes. Individually or collectively, these records should reflect fully the approved salary or hourly rates of all employees.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.nebraska.gov

### VILLAGE OF RIVERTON

### INDEPENDENT ACCOUNTANT'S REPORT

Village of Riverton  
Lincoln, Nebraska

We have examined the accompanying Schedule of Bank Activity for the Village of Riverton for the period October 1, 2013, through January 31, 2015. The Village of Riverton's management is responsible for the Schedule of Bank Activity. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Bank Activity and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the Schedule of Bank Activity for the Village of Riverton for the period October 1, 2013, through January 31, 2015, based on the accounting system and procedures prescribed by the Village of Riverton, as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Bank Activity and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Bank Activity is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Bank Activity or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.



This report is intended solely for the information and use of management, others within the Village of Riverton, and the appropriate Federal and regulatory agencies, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

Charlie Janssen  
Auditor of Public Accounts

June 1, 2015

VILLAGE OF RIVERTON

**SCHEDULE OF BANK ACTIVITY**

FOR THE PERIOD OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

<b>Account Owner per Bank</b>	<b>Account Type per Bank</b>	<b>10/1/2013 Beginning Balance</b>	<b>Credit (Additions)</b>	<b>Debits (Withdrawals)</b>	<b>1/31/2015 Ending Balance</b>
Village of Riverton Riverton General Fund	Public Now Account	\$28,168.79	\$78,739.93	\$91,719.48	\$15,189.24
Village of Riverton Grant Account	Regular Checking Account	\$0.00	\$24,019.00	\$24,018.00	\$1.00
Village of Riverton Sewer Acct	Now Account	\$3,305.88	\$25,528.99	\$29,567.76	(\$732.89)
Village of Riverton Kelly Jackson	Savings Account	\$53.37	\$0.13	\$0.00	\$53.50
Village of Riverton Sewer Reserve Acct	Savings Account	\$6,209.52	\$10.41	\$6,000.00	\$219.93
Village of Riverton Kelly Jackson	Fixed Rate Certificate <i>(closed July 2014)</i>	\$10,000.00	\$104.22	\$10,104.22	\$0.00
Village of Riverton Kelly Jackson	Fixed Rate Certificate	\$10,000.00	\$134.83	\$134.83	\$10,000.00
Village of Riverton Kelly Jackson	Fixed Rate Certificate <i>(closed July 2014)</i>	\$5,000.00	\$52.11	\$5,052.11	\$0.00
Village of Riverton Kelly Jackson	Fixed Rate Certificate	\$2,000.00	\$26.96	\$26.96	\$2,000.00
Village of Riverton Cemetery Assn	Fixed Rate Certificate	\$3,000.00	\$9.72	\$9.72	\$3,000.00
<b>Totals</b>		<b>\$67,737.56</b>	<b>\$128,626.30</b>	<b>\$166,633.08</b>	<b>\$29,730.78</b>

The accompanying notes are an integral part of the schedule.

VILLAGE OF RIVERTON

**NOTES TO THE SCHEDULE**

FOR THE PERIOD OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**1. Criteria**

The financial information used to prepare the Schedule of Bank Activity for the Village of Riverton, Nebraska, was obtained from the Village bank statements received directly from the Franklin State Bank. Interest and deposits are shown as additions while deductions are shown as withdrawals.

**2. Reporting Entity**

The Village is a governmental entity established under and governed by the laws of the State of Nebraska. The Village is managed by a Board that exercises control over activities that are relevant to the operations of the Village. As a political subdivision of the State, the Village is exempt from State and Federal income taxes. The schedule includes all bank activity of the Village. The schedule does not include those transactions that did not post to the bank that may have been dated within the period tested. The APA was provided the Village bank accounts from the Franklin State Bank.

**3. Deposits and Investments**

The Village has invested monies on deposit in certain Certificates of Deposit (CD) and savings accounts. The interest earned on these funds is recorded in the bank activity of the Village. As of January 31, 2015, the Village had bank deposits, as follows:

Demand Deposits	\$ 14,730.78
Certificates of Deposits	\$ 15,000.00
<b>Totals</b>	<b>\$ 29,730.78</b>

All of the deposits were covered by the Federal depository insurance. Some of the CD accounts may be subject to a forfeiture amounts if withdrawn prior to the maturity date.

**4. Outstanding Village Loans**

The Village had the following sanitary sewer improvement loans outstanding at January 31, 2015:

<b>Loan</b>	<b>Issuance Date</b>	<b>Interest Rate</b>	<b>Final Maturity Date</b>	<b>Original Loan Amount</b>	<b>Loan Payments During Period <i>Principal, Interest, &amp; Fees</i></b>	<b>Principal Balance at 1/31/2015</b>
USDA Rural Development	2/21/1997	4.50%	2/21/2037	\$97,800	\$10,866	\$74,433
NDEQ Clean Water SRF*	12/15/1997	3% & 1% Fee	12/15/2017	\$140,442	\$10,229	\$30,610
			<b>Totals</b>	<b>\$238,242</b>	<b>\$21,095</b>	<b>\$105,043</b>

\* The Village has an outstanding invoice of \$4,804.48 that was sent by NDEQ on October 15, 2014.

VILLAGE OF RIVERTON

**NOTES TO THE SCHEDULE**  
(Concluded)

FOR THE PERIOD OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**5. Transfers**

The Village had the following transfers among their bank accounts during the period.

<b>Date</b>	<b>Account</b>	<b>Account Type</b>	<b>Deposits</b>	<b>Withdrawals</b>
4/18/2014	General	Public Now Account		(\$3,269.00)
4/18/2014	Grant Account	Regular Checking Account	\$3,269.00	
6/13/2014	Sewer Reserve	Savings Account		(\$6,000.00)
6/13/2014	Sewer	Now Account	\$6,000.00	
7/3/2014	General	Public Now Account		(\$4,000.00)
7/3/2014	Sewer	Now Account	\$4,000.00	
7/11/2014	Street Investment 1	Certificate of Deposit 20867		(\$9,969.49)
7/11/2014	Street Investment 3	Certificate of Deposit 20869		(\$4,984.74)
7/11/2014	General	Public Now Account	\$14,954.23	
<b>Total Amount Transferred</b>			<b>\$28,223.23</b>	<b>(\$28,223.23)</b>

See Comment and Recommendation Number 4 for findings related to the transfers of Street Fund Investments.

**6. Former Clerk's Bond**

The former Clerk is bonded \$25,000 through June 8, 2015, with Nationwide Mutual Insurance Company.

**7. Unclaimed Property**

The Village had the following unclaimed property per the Nebraska State Treasurer, as of January 31, 2015.

<b>Owner</b>	<b>Property Value</b>	<b>County</b>
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
City of Riverton Nebraska	Under \$300	Franklin
Riverton/Johnson's 2nd addn lands	Over \$300	Franklin

VILLAGE OF RIVERTON

**SUPPLEMENTARY INFORMATION**

Our examination was conducted for the purpose of forming an opinion on the Schedule of Bank Activity. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Bank Activity, and, accordingly, we express no opinion on it.

VILLAGE OF RIVERTON  
NOTICE OF REVOCATION OF WATER LICENSE  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

ATTACHMENT A

Department of Health & Human Services



Division of Public Health

State of Nebraska  
Dave Heineman, Governor

CERTIFIED MAIL

November 5, 2014

Kelly Jo Jackson  
584 Gold Street  
Riverton, NE 68972-5110

Re: Notice of Revocation of Grade IV Water Operator License #4042

Dear Mrs. Jackson:

On September 8, 2014, a "Notice of Disciplinary Action" was mailed to you via Certified U.S. Mail regarding the revocation action the Nebraska Department of Health and Human Services Division of Public Health initiated against your Grade IV Water Operator License #4042. The "Notice" afforded you an opportunity (30 calendar days from the mailing of the Notice) to request a hearing to contest the revocation. You did not make such a request. Because a hearing was not requested, your Grade IV Water Operator License #4042 is officially revoked, effective November 5, 2014. You may no longer be in responsible charge of, nor make any water quantity or quality decisions for, any public water system in Nebraska from this date forward.

Should the Department receive or gather any evidence which shows you are still performing or have performed as a licensed water system operator after the effective date stated above, the Department may pursue administrative penalties (monetary fines) against you for operating a public water system without a license.

Respectfully,

A handwritten signature in black ink that reads "Jack L. Daniel".

Jack L. Daniel, Administrator  
Office of Drinking Water and Environmental Health  
Division of Public Health  
Department of Health and Human Services

JLD/DLW/jem

xc: Mike Lammers, Village Board Chairman  
Vernon Duncan, Village Attorney  
Sue Semerena, DHHS  
Suzanna Glover-Etterich, DHHS  
Patti Owens, DHHS  
Mike Wentink, DHHS  
Ralph Naber, DHHS

PO Box 95026, Lincoln NE 68509-5026  
402/471-0510 | FAX 402/471-8436 | TDD 402/471-9570

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VILLAGE OF RIVERTON  
DHHS ADMINISTRATIVE PENALTY ORDER  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

ATTACHMENT B

March 5, 2014

Certified Mail

THE DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION OF PUBLIC HEALTH  
STATE OF NEBRASKA

IN THE MATTER OF: ADMINISTRATIVE PENALTY ORDER  
Village of Riverton  
PWS Permit Number: NE3106101

This Administrative Penalty Order is being issued by the Director of the Nebraska Department of Health and Human Services to the Village of Riverton, Public Water System, Permit to Operate a Public Water System Number NE3106101, under the authority of Nebraska Revised Statute §71-5304.01 of the Nebraska Safe Drinking Water Act (NSDWA).

**The System has failed to:**

Comply with the Administrative Order issued September 13, 2013.

Specifically, under Order, #1, #2 and #8

- 1) The System shall **begin a continual disinfection process as soon as possible but no later than fourteen (14) calendar days after service of this Order.** The System will perform continuous disinfection for a minimum of six (6) months. If chlorine is used as a disinfectant, the System must maintain a minimum daily free chlorine residual concentration of 0.2 ppm at the furthest extremity of the System, and not to exceed a maximum free chlorine residual concentration of 4.0 ppm at any point in the distribution system.

*The system failed to submit chlorine residual log sheets for October, November, and December 2013 providing proof of chlorine disinfection at a residual level of 0.2 ppm.*

- 2) The System shall complete an evaluation of the source, storage, and distribution system to identify the cause of the violations and submit a report consisting of the attached forms A through E to the Drinking Water Program within thirty (30) calendar days from the date of service of this Order.

*The system failed to submit an evaluation that would be approved by the Department.*

- 8) The owner is responsible for accomplishing monitoring requirements needed to meet 179 NAC 3-004.01B Coliform sampling.

*The system failed to submit valid total coliform test results to the Department for August, September, October, November, and December 2013.*

VILLAGE OF RIVERTON  
DHHS ADMINISTRATIVE PENALTY ORDER  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

ATTACHMENT B

Village of Riverton  
Administrative Order  
Page 2

**The system has accomplished:**

- 1) The Village of Riverton has submitted a residual log sheet for January 2014 with a start date of January 1, 2014. Date received is February 28, 2014.
- 2) The System has completed an evaluation of the source, storage, and distribution system to identify the cause of the violations and submit a report consisting of the attached forms A through E to the Drinking Water Program. Date received and approved is February 28, 2014.
- 3) A valid total coliform result for the month of January and February 2014 have been submitted to the Drinking Water Program.

**Based on the foregoing findings and conclusions and pursuant to the Nebraska Revised Statute §71-5304.01(4) and §71-5304.01(5) of the Nebraska Safe Drinking Water Act, it is hereby ordered:**

- 1) The Department is issuing the maximum Administrative penalty to the Village of Riverton in the amount of **\$5,000.00**. The Department received a check for \$2,000.00 on December 12, 2013. **The remainder of the fine, \$3,000.00 is to be paid within sixty (60) calendar days. The amount of the fine is calculated by the number of service connections (67) times \$0.60 equals \$40.20 a day, October 22, 2013 through February 28, 2014.**

The check for payment must be made out to the Nebraska Department of Health and Human Services Division of Public Health (DHHS DPH). The check for payment of this Administrative Penalty shall not include payment for any other purpose and must be mailed to the address listed below.

As set forth in §71-5304.01(6), any Administrative Penalty paid pursuant to this section shall be remitted to the State Treasurer for distribution in accordance with Article VII, Section 5, of the Constitution of Nebraska. An action may be brought in the appropriate court to collect any unpaid Administrative Penalty and for attorney fees and costs incurred directly in the collection of the penalty.

- 2) All other requirements under the Administrative Order issued September 13, 2013 remain in effect.
  - A) **Disinfection shall continue through June 30, 2014. All monthly log sheets are due by the 10<sup>th</sup> of the following month.**
  - B) **The system will continue to sample for total coliform on a monthly schedule.**



VILLAGE OF RIVERTON  
DHHS ADMINISTRATIVE PENALTY ORDER  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**ATTACHMENT B**

Village of Riverton  
Administrative Order  
Page 3

Issued this 5 day of March, 2014



Jack L. Daniel, Administrator  
jack.daniel@nebraska.gov  
Nebraska Department of Health and Human Services  
Division of Public Health  
Office of Drinking Water and Environmental Health

JLD/slw

ec: Ralph Naber, DHHS  
Sherry Wirth, DHHS  
Chin Chew, DHHS  
Sue Semerena, DHHS Unit Administrator  
Suzanna Glover-Ettrich, DHHS Attorney

cc: Kelly Jackson, Water Operator

VILLAGE OF RIVERTON  
DHHS ADMINISTRATIVE PENALTY ORDER  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**ATTACHMENT B**

Department of Health & Human Services



Division of Public Health

State of Nebraska  
Dave Heineman, Governor

Mr. Mike Lammers  
745 Gold  
Riverton, NE 68972-0034

Re: Administrative Penalty – Total Coliform Rule – NE3106101 – Village of Riverton

Dear Mr. Lammers;

This letter is to inform the Village of Riverton that the Department of Health and Human Services, Drinking Water Program, is in receipt of the \$3000.00 check, #1248. A total of \$5,000.00 has been received. Receipt of this check fulfills the penalty fine issued to the Village of Riverton on March 5, 2014.

Thank you for your cooperation.

The Administrative Order issued on March 5, 2014 is still in effect until six months of disinfection has been completed.

Total coliform sampling on a monthly schedule is also required.

If you have further questions or are in need of assistance please call your Field Service Representative, Ralph Naber at 308-385-5225, or this office at 402-471-0932.

Sincerely,

A handwritten signature in black ink that reads 'Jack Daniel'.

Jack Daniel, Administrator  
[jack.daniel@nebraska.gov](mailto:jack.daniel@nebraska.gov)  
Nebraska Department of Health and Human Services  
Division of Public Health  
Office of Drinking Water and Environmental Health

cc: Ralph Naber, DHHS  
Sherry Wirth, DHHS

cc: Kelly Jackson, Water Operator

VILLAGE OF RIVERTON  
USDA LETTER TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

ATTACHMENT C



United States Department of Agriculture

December 22, 2014

Village of Riverton  
ATTN: Kelly Jackson  
P.O. Box 34  
Riverton, NE 68972

RE: FY15 Budget

We have reviewed the fiscal year 2015 budget submitted and have the following comments:

The water system is showing an operating loss for the fiscal year. The Letter of Conditions issued when funding was approved for the sewer improvement project requires that the Village adopt a Rate and Charges Ordinance satisfactory to USDA Rural Development and that the rates and charges are adequate to generate sufficient revenues to satisfy operating and maintenance expenses, debt service, and required deposits to reserves accounts.

We understand that you contacted Randy at the Nebraska Rural Water Association to request assistance with a rate study. Please provide the date scheduled for this study by 01/05/2015.

As always, please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

CHERRY NEVERVE  
Community Programs Specialist

*There should have been a rate study done in January according to Kelly.*

Rural Development • Kearney Field Office  
4009 6<sup>th</sup> Ave. Suite 1, Kearney NE 68845-2386  
Voice (308) 237-3118 ext. 4 • Fax (308) 236-6290

USDA is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
10/10/2013	General	ATM	STATE of Nebraska	\$1,894.99	\$1,894.99									
10/31/2013	General	ATM	Franklin State Bank	\$6.10							\$6.10			
11/8/2013	General	ATM	State of Nebraska	\$1,442.78	\$1,442.78									
11/29/2013	General	ATM	Franklin State Bank	\$5.46							\$5.46			
12/10/2013	General	ATM	State of Nebraska	\$1,461.33	\$1,461.33									
12/31/2013	General	ATM	State of Nebraska	\$1,355.93		\$1,355.93								
12/31/2013	General	ATM	Franklin State Bank	\$3.88							\$3.88			
1/10/2014	General	ATM	State of Nebraska	\$1,744.97	\$1,744.97									
1/31/2014	General	ATM	Franklin State Bank	\$2.90							\$2.90			
2/10/2014	General	ATM	State of Nebraska	\$1,680.18	\$1,680.18									
2/28/2014	General	ATM	Franklin State Bank	\$2.53							\$2.53			
3/10/2014	General	ATM	State of Nebraska	\$1,720.05	\$1,720.05									
3/31/2014	General	ATM	State of Nebraska	\$1,358.70		\$1,358.70								
3/31/2014	General	ATM	Franklin State Bank	\$2.59							\$2.59			
4/10/2014	General	ATM	State of Nebraska	\$1,928.87	\$1,928.87									
4/11/2014	General	DEP		\$3,404.18			\$1,216.67	\$32.42		\$1,888.84			\$266.25	Other includes \$175 cemetery receipt and \$91.25 CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
4/30/2014	General	ATM	Franklin State Bank	\$2.09							\$2.09			
5/9/2014	General	ATM	State of Nebraska	\$1,464.03	\$1,464.03									
5/27/2014	General	DEP		\$2,783.60					\$2,783.60					
5/27/2014	General	DEP		\$4,287.53			\$1,792.06	\$25.95		\$2,350.24			\$119.28	Other includes \$32.74 EMC insurance receipt and \$86.54 CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.
5/30/2014	General	ATM	Franklin State Bank	\$1.56							\$1.56			
6/10/2014	General	ATM	State of Nebraska	\$1,506.39	\$1,506.39									
6/30/2014	General	ATM	State of Nebraska	\$5,626.67		\$5,626.67								
6/30/2014	General	ATM	Franklin State Bank	\$1.36							\$1.36			
7/10/2014	General	ATM	State of Nebraska	\$2,005.51	\$2,005.51									
7/10/2014	General	DEP		\$1,346.76			\$1,214.37	\$42.17					\$90.22	Other includes \$1.75 US Treasury receipt and \$88.47 CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.
7/10/2014	General	DEP		\$1,633.67					\$1,633.67					

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
7/11/2014	General	TXFR		\$14,954.23								\$14,954.23		
7/31/2014	General	ATM	Franklin State Bank	\$1.68							\$1.68			
8/11/2014	General	ATM	State of Nebraska	\$1,521.05	\$1,521.05									
8/29/2014	General	ATM	Franklin state Bank	\$1.81							\$1.81			
9/10/2014	General	ATM	State of Nebraska	\$1,544.92	\$1,544.92									
9/30/2014	General	ATM	State of Nebraska	\$1,593.14		\$1,593.14								
9/30/2014	General	ATM	Franklin State Bank	\$1.87							\$1.87			
10/10/2014	General	ATM	State of Nebraska	\$2,035.52	\$2,035.52									Added transaction per the bank statements - not recorded in Quicken.
10/20/2014	General	DEP		\$6,884.40			\$1,445.31	\$41.46		\$4,857.73			\$539.90	Added transaction per the bank statements - not recorded in Quicken. Other includes \$536.91 Source Gas receipt and \$2.99 CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.
10/31/2014	General	ATM	Franklin State Bank	\$1.54							\$1.54			Added transaction per the bank statements - not recorded in Quicken.
11/10/2014	General	ATM	State of Nebraska	\$1,598.08	\$1,598.08									Added transaction per the bank statements - not recorded in Quicken.

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
11/28/2014	General	DEP		\$2,813.01			\$33.50	\$0.53	\$2,756.30				\$22.68	Added transaction per the bank statements - not recorded in Quicken. Other is CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.
11/28/2014	General	ATM	Franklin State Bank	\$1.61							\$1.61			Added transaction per the bank statements - not recorded in Quicken.
12/10/2014	General	ATM	State of Nebraska	\$1,587.62	\$1,587.62									
12/24/2014	General	DEP		\$2,117.18			\$157.51	\$0.73	\$1,936.50				\$22.44	Other is CD interest earnings withdrawn from the CD accounts and deposited to the General account. This interest is shown as "Other" to avoid duplication of the interest earnings in total.
12/31/2014	General	ATM	State of Nebraska	\$1,582.37		\$1,582.37								
12/31/2014	General	ATM	Franklin State Bank	\$2.05							\$2.05			
1/9/2015	General	ATM	State of Nebraska	\$1,821.27	\$1,821.27									
1/30/2015	General	ATM	Franklin State Bank	\$1.97							\$1.97			
<b>General Total</b>				<b>\$78,739.93</b>	<b>\$26,957.56</b>	<b>\$11,516.81</b>	<b>\$5,859.42</b>	<b>\$143.26</b>	<b>\$9,110.07</b>	<b>\$9,096.81</b>	<b>\$41.00</b>	<b>\$14,954.23</b>	<b>\$1,060.77</b>	
2/26/2014	Grant Account		Opening Balance	\$20,750.00									\$20,750.00	State Grant

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
4/18/2014	Grant Account	TXFR		\$3,269.00								\$3,269.00		
<b>Grant Account Total</b>				<b>\$24,019.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,269.00</b>	<b>\$20,750.00</b>	
11/30/2013	Savings Account	ATM	Franklin State Bank	\$0.05							\$0.05			Added transaction per the bank statements - not recorded in Quicken.
5/31/2014	Savings Account	ATM	Franklin State Bank	\$0.04							\$0.04			Added transaction per the bank statements - not recorded in Quicken.
11/30/2014	Savings Account	ATM	Franklin State Bank	\$0.04							\$0.04			Added transaction per the bank statements - not recorded in Quicken.
<b>Savings Account Total</b>				<b>\$0.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	
10/31/2013	Sewer	ATM	Franklin State Bank	\$0.27							\$0.27			
11/29/2013	Sewer	ATM	Franklin State Bank	\$0.22							\$0.22			
12/2/2013	Sewer	DEP		\$2,003.63					\$2,003.63					
12/2/2013	Sewer	DEP		\$3,362.22			\$611.96	\$24.91		\$2,592.23			\$133.12	
12/31/2013	Sewer	ATM	Franklin State Bank	\$0.68							\$0.68			
1/31/2014	Sewer	ATM	Franklin State Bank	\$0.50							\$0.50			
2/28/2014	Sewer	ATM	Franklin State Bank	\$0.14							\$0.14			
3/31/2014	Sewer	ATM	Franklin State Bank	\$0.11							\$0.11			
4/11/2014	Sewer	DEP		\$1,625.30					\$1,625.30					
4/11/2014	Sewer	DEP		\$3,011.63					\$3,011.63					
4/30/2014	Sewer	ATM	Franklin State Bank	\$0.14							\$0.14			
5/27/2014	Sewer	DEP		\$1,039.77					\$1,039.77					
5/30/2014	Sewer	ATM	Franklin State Bank	\$0.02							\$0.02			
6/13/2014	Sewer	TXFR		\$6,000.00								\$6,000.00		
6/30/2014	Sewer	ATM	Franklin State Bank	\$0.30							\$0.30			
7/3/2014	Sewer	TXFR		\$4,000.00								\$4,000.00		



VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
7/31/2014	Sewer	ATM	Franklin State Bank	\$0.39							\$0.39			
8/29/2014	Sewer	ATM	Franklin State Bank	\$0.34							\$0.34			
9/30/2014	Sewer	ATM	Franklin State Bank	\$0.28							\$0.28			
10/20/2014	Sewer	DEP		\$1,741.70					\$1,741.70					Added transaction per the bank statements - not recorded in Quicken. The bank deposit slip amounted to \$77.80 more than the deposit amount; however, another deposit made on the same date was \$77.80 short; thus there was no net effect on the deposits for this date.
10/20/2014	Sewer	DEP		\$2,740.69					\$2,740.69					Added transaction per the bank statements - not recorded in Quicken. The bank deposit slip amounted to \$77.80 less than the deposit amount; however, another deposit made on the same date was \$77.80 over; thus there was no net effect on the deposits for this date.
10/31/2014	Sewer	ATM	Franklin State Bank	\$0.41							\$0.41			Added transaction per the bank statements - not recorded in Quicken.
11/28/2014	Sewer	ATM	Franklin State Bank	\$0.19							\$0.19			Added transaction per the bank statements - not recorded in Quicken.

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
12/31/2014	Sewer	ATM	Franklin State Bank	\$0.06							\$0.06			Added transaction per the bank statements - not recorded in Quicken.
<b>Sewer Total</b>				<b>\$25,528.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$611.96</b>	<b>\$24.91</b>	<b>\$12,162.72</b>	<b>\$2,592.23</b>	<b>\$4.05</b>	<b>\$10,000.00</b>	<b>\$133.12</b>	
11/30/2013	Sewer Reserve	ATM	Franklin State Bank	\$5.30							\$5.30			Added transaction per the bank statements - not recorded in Quicken.
5/31/2014	Sewer Reserve	ATM	Franklin State Bank	\$4.65							\$4.65			Added transaction per the bank statements - not recorded in Quicken.
11/30/2014	Sewer Reserve	ATM	Franklin State Bank	\$0.46							\$0.46			Added transaction per the bank statements - not recorded in Quicken.
<b>Sewer Reserve Total</b>				<b>\$10.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	
12/6/2013	Street Investment 1	ATM	Franklin State Bank	\$32.41							\$32.41			Added transaction per the bank statements - not recorded in Quicken.
3/6/2014	Street Investment 1	ATM	Franklin State Bank	\$32.05							\$32.05			Added transaction per the bank statements - not recorded in Quicken.
6/6/2014	Street Investment 1	ATM	Franklin State Bank	\$32.77							\$32.77			Added transaction per the bank statements - not recorded in Quicken.
7/11/2014	Street Investment 1	ATM	Franklin State Bank	\$6.99							\$6.99			Added transaction per the bank statements - not recorded in Quicken.
<b>Street Investment 1 Total</b>				<b>\$104.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$104.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	
12/6/2013	Street Investment 2	ATM	Franklin State Bank	\$32.41							\$32.41			Added transaction per the bank statements - not recorded in Quicken.
3/6/2014	Street Investment 2	ATM	Franklin State Bank	\$32.05							\$32.05			Added transaction per the bank statements - not recorded in Quicken.

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
6/6/2014	Street Investment 2	ATM	Franklin State Bank	\$32.77							\$32.77			Added transaction per the bank statements - not recorded in Quicken.
9/6/2014	Street Investment 2	ATM	Franklin State Bank	\$18.90							\$18.90			Added transaction per the bank statements - not recorded in Quicken.
12/6/2014	Street Investment 2	ATM	Franklin State Bank	\$18.70							\$18.70			Added transaction per the bank statements - not recorded in Quicken.
<b>Street Investment 2 Total</b>				<b>\$134.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	
12/6/2013	Street Investment 3	ATM	Franklin State Bank	\$16.21							\$16.21			Added transaction per the bank statements - not recorded in Quicken.
3/6/2014	Street Investment 3	ATM	Franklin State Bank	\$16.03							\$16.03			Added transaction per the bank statements - not recorded in Quicken.
6/6/2014	Street Investment 3	ATM	Franklin State Bank	\$16.38							\$16.38			Added transaction per the bank statements - not recorded in Quicken.
7/11/2014	Street Investment 3	ATM	Franklin State Bank	\$3.49							\$3.49			Added transaction per the bank statements - not recorded in Quicken.
<b>Street Investment 3 Total</b>				<b>\$52.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$52.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	
12/6/2013	Street Investment 4	ATM	Franklin State Bank	\$6.48							\$6.48			Added transaction per the bank statements - not recorded in Quicken.
3/6/2014	Street Investment 4	ATM	Franklin State Bank	\$6.41							\$6.41			Added transaction per the bank statements - not recorded in Quicken.
6/6/2014	Street Investment 4	ATM	Franklin State Bank	\$6.55							\$6.55			Added transaction per the bank statements - not recorded in Quicken.

VILLAGE OF RIVERTON  
**CREDITS (ADDITIONS) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT A**

Date	Account	Num	Description	Amount	State Highway Allocation	State Municipal Equalization	Franklin County General	Franklin County Road	Utilities	Lease	Interest	Transfers In	Other	APA Notes
9/6/2014	Street Investment 4	ATM	Franklin State Bank	\$3.78							\$3.78			Added transaction per the bank statements - not recorded in Quicken.
12/6/2014	Street Investment 4	ATM	Franklin State Bank	\$3.74							\$3.74			Added transaction per the bank statements - not recorded in Quicken.
<b>Street Investment 4 Total</b>				<b>\$26.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	
1/12/2014	Cemetery Assn 1	ATM	Franklin State Bank	\$3.74							\$3.74			Added transaction per the bank statements - not recorded in Quicken.
7/13/2014	Cemetery Assn 1	ATM	Franklin State Bank	\$2.99							\$2.99			Added transaction per the bank statements - not recorded in Quicken.
1/11/2015	Cemetery Assn 1	ATM	Franklin State Bank	\$2.99							\$2.99			Added transaction per the bank statements - not recorded in Quicken.
<b>Cemetery Assn 1 Total</b>				<b>\$9.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Additions</b>				<b>\$128,626.30</b>	<b>\$26,957.56</b>	<b>\$11,516.81</b>	<b>\$6,471.38</b>	<b>\$168.17</b>	<b>\$21,272.79</b>	<b>\$11,689.04</b>	<b>\$383.43</b>	<b>\$28,223.23</b>	<b>\$21,943.89</b>	

**Note:** The first five columns of this exhibit were originally obtained from Quicken records. However, since the Quicken records were determined to be incomplete, the APA modified some of the information in these columns in order to ensure the amounts agreed to the bank records. The information from Quicken was also compared to the bank records for reasonableness, when possible. Erroneous Quicken entries were deleted, and numerous transactions noted on bank statements were added to this listing, as they were not found in Quicken. The remaining columns were added and categorized by the APA to the best of our abilities based on the information available - primarily the bank statements. Lastly, the APA Notes column originally was the memo/description column pulled from Quicken and was adjusted or added to by the APA if inaccuracies were noted.

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
10/10/2013	General	1223	Jack Schmidt	\$80.00	\$0.00	\$80.00					
10/10/2013	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	\$0.00		\$25.00				
10/10/2013	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	\$0.00		\$25.00				
10/10/2013	General	6740	Kelly Jackson	\$1,610.00	\$850.00	\$1,610.00					
10/10/2013	General	6739	JERemy Jackson	\$900.00	\$0.00	\$900.00					
11/4/2013	General	ATM	NE Prof Licensing NE	\$46.75	\$0.00		\$46.75				Memo per Quicken: liquor license
11/14/2013	General	6731	cPI	\$415.99	\$0.00		\$415.99				
11/14/2013	General	6746	Jeremy Jackson	\$100.00	\$0.00	\$100.00					
11/14/2013	General	6747	Kelly Jackson	\$1,040.00	\$1,350.00	\$1,040.00					
11/14/2013	General	6749	Ronnie Lammers	\$425.00	\$0.00	\$425.00					
11/14/2013	General	6748	Orley Schmidt	\$710.70	\$140.00	\$710.70					
12/10/2013	General	ATM	Franklin State Bank	\$15.00	\$0.00			\$15.00			Memo per Quicken: safety deposit box rent
12/11/2013	General	ATM	Department Of Revenue	\$2,537.80	\$0.00		\$2,537.80				Memo per Quicken: sales and use tax
12/15/2013	General	6741	Kelly Jackson	\$900.00	\$950.00	\$900.00					
12/15/2013	General	6745	Nebraska Rural Water Association	\$300.00	\$0.00		\$300.00				
12/15/2013	General	6742	Kelly Jackson	\$1,400.00	\$0.00	\$1,400.00					
12/15/2013	General	6743	Department Of Health & Human Services	\$2,000.00	\$0.00		\$2,000.00				
12/31/2013	General	ATM	Franklin State Bank	\$7.75	\$0.00			\$7.75			Memo per Quicken: safety deposit box rent
1/1/2014	General	ATM	Franklin State Bank	\$15.00	\$0.00			\$15.00			Memo per Quicken: safety deposit box rent
1/22/2014	General	6709	Rightway	\$300.00	\$0.00		\$300.00				
1/22/2014	General	6710	Department Of Health & Human Services	\$300.00	\$0.00		\$300.00				
1/22/2014	General	6701	Kelly Jackson	\$1,300.00	\$950.00	\$1,300.00					
1/31/2014	General	ATM	Franklin State Bank	\$7.45	\$0.00			\$7.45			
2/10/2014	General	6702	Nebraska Labs	\$300.00	\$0.00		\$300.00				Memo per Quicken: Testing
2/10/2014	General	6704	Kelly Jackson	\$1,200.00	\$950.00	\$1,200.00					
2/28/2014	General	ATM	Franklin State Bank	\$7.30	\$0.00			\$7.30			
3/20/2014	General	1224	Layne Christensen	\$2,138.76	\$0.00		\$2,138.76				
3/20/2014	General	1225	Gary Thompson Agency	\$2,565.73	\$0.00		\$2,565.73				
3/20/2014	General	1226	Kelly Jackson	\$1,610.00	\$950.00	\$1,610.00					
3/20/2014	General	1228	R & M Disposal	\$631.50	\$650.25		\$631.50				
3/20/2014	General	1229	Southern Power District	\$920.08	\$1,097.03		\$920.08				
3/25/2014	General	1236	Rightway	\$500.00	\$0.00		\$500.00				
3/25/2014	General	6708	Village Of Campbell	\$2,000.00	\$350.00		\$2,000.00				
3/31/2014	General	ATM	Franklin State Bank	\$7.75	\$0.00			\$7.75			
4/10/2014	General	1237	R & M Disposal	\$631.50	N/A		\$631.50				
4/10/2014	General	1239	Southern Power District	\$920.08	N/A		\$920.08				
4/10/2014	General	1242	Kelly Jackson	\$860.00	N/A	\$860.00					
4/10/2014	General	1243	Allied Insurance	\$100.00	N/A		\$100.00				

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
4/10/2014	General	1246	Jeremy Jackson	\$650.00	N/A	\$650.00					
4/14/2014	General	1245	Gary Thompson Agency	\$601.00	N/A		\$601.00				
4/18/2014	General	TXFR		\$3,269.00	N/A				\$3,269.00		
4/30/2014	General	ATM	Franklin State Bank	\$8.05	N/A			\$8.05			
4/30/2014	General	1247	Nebraska Labs	\$100.00	N/A		\$100.00				Memo per Quicken: Testing
5/9/2014	General	1248	Department Of Health & Human Services	\$3,000.00	N/A		\$3,000.00				
5/9/2014	General	1249	Kelly Jackson	\$1,110.00	N/A	\$1,110.00					
5/9/2014	General	1253	Gary Thompson Agency	\$604.36	N/A		\$604.36				
5/9/2014	General	1252	JERemy Jackson	\$900.00	N/A	\$900.00					
5/20/2014	General	1250	Southern Power District	\$3,850.00	N/A		\$3,850.00				
5/30/2014	General	ATM	Franklin State Bank	\$7.90	N/A			\$7.90			
6/3/2014	General	1254	Kelly Jackson	\$1,110.00	N/A	\$1,110.00					
6/12/2014	General	1256	Southern Power District	\$3,850.00	N/A		\$3,850.00				
6/12/2014	General	1258	Kelly Jackson	\$1,110.00	N/A	\$1,110.00					
6/12/2014	General	1259	JERemy Jackson	\$900.00	N/A	\$900.00					
6/12/2014	General	1257	Gary Thompson Agency	\$650.00	N/A		\$650.00				
6/12/2014	General	1255	R & M Disposal	\$1,894.50	N/A		\$1,894.50				
6/20/2014	General	1260	NDEQ	\$5,228.51	N/A		\$5,228.51				
6/30/2014	General	ATM	Franklin State Bank	\$7.75	N/A			\$7.75			
7/3/2014	General	TXFR		\$4,000.00	N/A				\$4,000.00		
7/8/2014	General	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
7/10/2014	General	1265	Kelly Jackson	\$1,110.00	N/A	\$1,110.00					
7/10/2014	General	1270	JERemy Jackson	\$900.00	N/A	\$900.00					
7/10/2014	General	1271	JERemy Jackson	\$600.00	N/A	\$600.00					
7/10/2014	General	1263	Jack Schmidt	\$30.00	N/A	\$30.00					
7/10/2014	General	1262	R & M Disposal	\$2,500.00	N/A		\$2,500.00				
7/31/2014	General	ATM	Franklin State Bank	\$8.50	N/A			\$8.50			
8/5/2014	General	1261	Rightway	\$300.00	N/A		\$300.00				
8/20/2014	General	1277	Kelly Jackson	\$1,110.00	N/A	\$1,110.00					
8/20/2014	General	1278	Village Of Campbell	\$1,200.00	N/A		\$1,200.00				
8/29/2014	General	ATM	Franklin State Bank	\$7.45	N/A			\$7.45			
9/16/2014	General	1280	Kelly Jackson	\$1,210.00	N/A	\$1,210.00					
9/19/2014	General	1241	Nebraska Labs	\$100.00	N/A		\$100.00				Memo per Quicken: Testing
9/25/2014	General	1276	JERemy Jackson	\$900.00	N/A	\$900.00					
9/30/2014	General	ATM	Franklin State Bank	\$7.45	N/A			\$7.45			
10/1/2014	General	1269	Gary Thompson Agency	\$650.00	N/A		\$650.00				Added transaction per the bank statements - not recorded in Quicken.
10/1/2014	General	1272	JERemy Jackson	\$650.00	N/A	\$650.00					Added transaction per the bank statements - not recorded in Quicken.
10/1/2014	General	1281	Gary Thompson Agency	\$3,500.00	N/A		\$3,500.00				Added transaction per the bank statements - not recorded in Quicken.

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
10/20/2014	General	1235	Franklin Co. Sheriff	\$82.13	N/A		\$82.13				Added transaction per the bank statements - not recorded in Quicken.
10/20/2014	General	6724	Jack Schmidt	\$190.00	N/A	\$190.00					Added transaction per the bank statements - not recorded in Quicken.
10/20/2014	General	6717	Kelly Jackson	\$1,100.00	N/A	\$1,100.00					Added transaction per the bank statements - not recorded in Quicken.
10/21/2014	General	6720	Orley Schmidt	\$450.00	N/A	\$450.00					Added transaction per the bank statements - not recorded in Quicken.
10/21/2014	General	ATM	Department Of Revenue	\$2,997.36	N/A		\$2,997.36				Added transaction per the bank statements - not recorded in Quicken.
10/24/2014	General	6712	JERemy Jackson	\$700.00	N/A	\$700.00					Added transaction per the bank statements - not recorded in Quicken.
10/30/2014	General	6713	Petty Cash	\$300.00	N/A					\$300.00	Added transaction per the bank statements - not recorded in Quicken.
10/31/2014	General	ATM	Franklin State Bank	\$8.50	N/A			\$8.50			Added transaction per the bank statements - not recorded in Quicken.
11/21/2014	General	1282	Kelly Jackson	\$650.00	N/A	\$650.00					Added transaction per the bank statements - not recorded in Quicken.
11/10/2014	General	1283	JERemy Jackson	\$600.00	N/A	\$600.00					
11/28/2014	General	ATM	Franklin State Bank	\$7.30	N/A			\$7.30			Added transaction per the bank statements - not recorded in Quicken.
12/2/2014	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	N/A		\$25.00				
12/2/2014	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	N/A		\$25.00				
12/2/2014	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	N/A		\$25.00				
12/2/2014	General	ATM	NE WORKFORCE DEVELOPMENT	\$25.00	N/A		\$25.00				
12/10/2014	General	ATM	Source Gas	\$1,742.42	N/A		\$1,742.42				
12/10/2014	General	ATM	Franklin State Bank	\$15.00	N/A			\$15.00			Memo per Quicken: safe deposit rent
12/12/2014	General	1284	JERemy Jackson	\$700.00	N/A	\$700.00					
12/17/2014	General	1287	R & M Disposal	\$2,000.00	N/A		\$2,000.00				
12/17/2014	General	1288	Petty Cash	\$200.00	N/A					\$200.00	
12/17/2014	General	1285	Kelly Jackson	\$500.00	N/A	\$500.00					
12/22/2014	General	1289	Nebraska Labs	\$750.00	N/A		\$750.00				Memo per Quicken: Testing
12/26/2014	General	1251	EMC	\$604.36	N/A		\$604.36				
12/31/2014	General	ATM	Franklin State Bank	\$8.65	N/A			\$8.65			Memo per Quicken: safe deposit rent
1/26/2015	General	1286	Village Of Campbell	\$1,500.00	\$0.00		\$1,500.00				
1/30/2015	General	ATM	Franklin State Bank	\$7.15	\$0.00			\$7.15			Memo per Quicken: safe deposit rent
<b>General Total</b>				<b>\$91,719.48</b>	<b>\$8,237.28</b>	<b>\$29,315.70</b>	<b>\$54,462.83</b>	<b>\$171.95</b>	<b>\$7,269.00</b>	<b>\$500.00</b>	
3/7/2014	Grant Account		Miller & Associates	\$3,250.00	\$0.00		\$3,250.00				

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
3/7/2014	Grant Account	ATM	Franklin State Bank	\$18.00	\$0.00			\$18.00			
4/24/2014	Grant Account		Miller & Associates	\$20,750.00	N/A		\$20,750.00				
<b>Grant Account Total</b>				<b>\$24,018.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$18.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
10/10/2013	Sewer	1550	Kelly Jackson	\$450.00	\$200.00	\$450.00					
10/10/2013	Sewer	ATM	Franklin State Bank	\$18.00	\$0.00			\$18.00			
11/6/2013	Sewer	ATM	Franklin State Bank	\$18.00	\$0.00			\$18.00			
11/20/2013	Sewer	ATM	Franklin State Bank	\$18.00	\$0.00			\$18.00			
12/15/2013	Sewer	1551	Kelly Jackson	\$500.00	\$0.00	\$500.00					
12/27/2013	Sewer	ATM	Bsafety	\$10.20	\$0.00		\$10.20				Memo per Quicken: checks
1/22/2014	Sewer	ATM	UsDA	\$5,500.00	\$0.00		\$5,500.00				
2/13/2014	Sewer	1553	Orley Schmidt	\$650.00	\$0.00	\$650.00					Actual check number per bank statement is 1552
2/13/2014	Sewer	1552	Kelly Jackson	\$200.00	\$0.00	\$200.00					Actual check number per bank statement is 1553
3/20/2014	Sewer	1556	Orley Schmidt	\$120.00	\$0.00	\$120.00					
4/1/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
4/3/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
4/3/2014	Sewer	1554	Nebraska Labs	\$100.00	N/A		\$100.00				Memo per Quicken: Testing
4/10/2014	Sewer	1559	NDEQ	\$5,000.00	N/A		\$5,000.00				
4/10/2014	Sewer	1561	Kelly Jackson	\$500.00	N/A	\$500.00					
5/5/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
5/14/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
5/21/2014	Sewer	1558	Southern Power District	\$122.36	N/A		\$122.36				
5/21/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			
5/30/2014	Sewer	ATM	Franklin State Bank	\$7.15	N/A			\$7.15			
6/12/2014	Sewer	1567	JERemy Jackson	\$600.00	N/A	\$600.00					
6/12/2014	Sewer	1568	KELly Jackson	\$400.00	N/A	\$400.00					
6/13/2014	Sewer	1563	Gongol & Associates	\$5,059.75	N/A		\$5,059.75				
7/10/2014	Sewer	1569	KELly Jackson	\$250.00	N/A	\$250.00					
8/10/2014	Sewer	1565	Kelly Jackson	\$400.00	N/A	\$400.00					
8/10/2014	Sewer	1573	Jeremy Jackson	\$500.00	N/A	\$500.00					
8/10/2014	Sewer	1564	Jeremy Jackson	\$650.00	N/A	\$650.00					
10/1/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			Added transaction per the bank statements - not recorded in Quicken.
10/21/2014	Sewer	1575	Orley Schmidt	\$360.00	N/A	\$360.00					Added transaction per the bank statements - not recorded in Quicken.
11/3/2014	Sewer		UsDA	\$5,005.00	N/A		\$5,005.00				Added transaction per the bank statements - not recorded in Quicken.
11/21/2014	Sewer		UsDA	\$371.00	N/A		\$371.00				Added transaction per the bank statements - not recorded in Quicken.
12/10/2014	Sewer	ATM	Source Gas	\$2,000.00	N/A		\$2,000.00				
12/10/2014	Sewer	ATM	Franklin State Bank	\$18.00	N/A			\$18.00			Added transaction per the bank statements - not recorded in Quicken.



VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
12/31/2014	Sewer	ATM	Franklin State Bank	\$7.15	N/A			\$7.15			Added transaction per the bank statements - not recorded in Quicken.
1/26/2015	Sewer	1581	Kelly Jackson	\$600.00	\$0.00	\$600.00					Added transaction per the bank statements - not recorded in Quicken.
1/26/2015	Sewer	ATM	Franklin State Bank	\$18.00	\$0.00			\$18.00			Added transaction per the bank statements - not recorded in Quicken.
1/30/2015	Sewer	ATM	Franklin State Bank	\$7.15	\$0.00			\$7.15			Added transaction per the bank statements - not recorded in Quicken.
<b>Sewer Total</b>				<b>\$29,567.76</b>	<b>\$200.00</b>	<b>\$6,180.00</b>	<b>\$23,168.31</b>	<b>\$219.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	
6/13/2014	Sewer Reserve	TXFR		\$6,000.00	N/A				\$6,000.00		
<b>Sewer Reserve Total</b>				<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	
12/6/2013	Street Investment 1	ATM	Franklin State Bank	\$32.41	\$0.00					\$32.41	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
3/6/2014	Street Investment 1	ATM	Franklin State Bank	\$32.05	\$0.00					\$32.05	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
6/6/2014	Street Investment 1	ATM	Franklin State Bank	\$32.77	N/A					\$32.77	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
7/11/2014	Street Investment 1	TXFR		\$9,969.49	N/A				\$9,969.49		CD was redeemed prior to maturity, resulting in the \$37.50 early redemption fee noted below. The remaining balance of \$9,962.50, along with the interest earnings of \$6.99, was deposited into the General bank account.
7/11/2014	Street Investment 1	ATM	Franklin State Bank	\$37.50	N/A			\$37.50			Amount was \$30.51 per Quicken as one combined transaction was entered for \$37.50 forfeiture less \$6.99 interest. APA separated into two separate transactions to agree to the bank statements. The second transaction is included in Exhibit A.
<b>Street Investment 1 Total</b>				<b>\$10,104.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37.50</b>	<b>\$9,969.49</b>	<b>\$97.23</b>	
12/6/2013	Street Investment 2	ATM	Franklin State Bank	\$32.41	\$0.00					\$32.41	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
3/6/2014	Street Investment 2	ATM	Franklin State Bank	\$32.05	\$0.00					\$32.05	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount Paid	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
6/6/2014	Street Investment 2	ATM	Franklin State Bank	\$32.77	N/A					\$32.77	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
9/6/2014	Street Investment 2	ATM	Franklin State Bank	\$18.90	N/A					\$18.90	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
12/6/2014	Street Investment 2	ATM	Franklin State Bank	\$18.70	N/A					\$18.70	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
<b>Street Investment 2 Total</b>				<b>\$134.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134.83</b>	
12/6/2013	Street Investment 3	ATM	Franklin State Bank	\$16.21	\$0.00					\$16.21	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
3/6/2014	Street Investment 3	ATM	Franklin State Bank	\$16.03	\$0.00					\$16.03	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
6/6/2014	Street Investment 3	ATM	Franklin State Bank	\$16.38	N/A					\$16.38	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
7/11/2014	Street Investment 3	TXFR		\$4,984.74	N/A				\$4,984.74		CD was redeemed prior to maturity, resulting in the \$18.75 early redemption fee noted below. The remaining balance of \$4,981.25, along with the interest earnings of \$3.49, was deposited into the General bank account.
7/11/2014	Street Investment 3	ATM	Franklin State Bank	\$18.75	N/A			\$18.75			Amount was \$15.26 per Quicken as one combined transaction was entered for \$18.75 forfeiture less \$3.49 interest. APA separated into two separate transactions to agree to the bank statements. The second transaction is included in Exhibit A.
<b>Street Investment 3 Total</b>				<b>\$5,052.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18.75</b>	<b>\$4,984.74</b>	<b>\$48.62</b>	
12/6/2013	Street Investment 4	ATM	Franklin State Bank	\$6.48	\$0.00					\$6.48	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
3/6/2014	Street Investment 4	ATM	Franklin State Bank	\$6.41	\$0.00					\$6.41	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.

VILLAGE OF RIVERTON  
**DEBITS (WITHDRAWAL) DETAIL BY BANK ACCOUNT**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT B**

Date	Account	Num	Description	Amount Paid	Board Approved Amount (3)	Employee/ Board Net Pay	Operating	Bank Charges	Transfers Out	Other	APA Notes
6/6/2014	Street Investment 4	ATM	Franklin State Bank	\$6.55	N/A					\$6.55	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
9/6/2014	Street Investment 4	ATM	Franklin State Bank	\$3.78	N/A					\$3.78	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
12/6/2014	Street Investment 4	ATM	Franklin State Bank	\$3.74	N/A					\$3.74	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
<b>Street Investment 4 Total</b>				<b>\$26.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26.96</b>	
1/12/2014	Cemetery Assn 1	ATM	Franklin State Bank	\$3.74	\$0.00					\$3.74	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
7/13/2014	Cemetery Assn 1	ATM	Franklin State Bank	\$2.99	N/A					\$2.99	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account.
1/11/2015	Cemetery Assn 1	ATM	Franklin State Bank	\$2.99	\$0.00					\$2.99	Added transaction per the bank statements - not recorded in Quicken. This was a withdrawal of the CD interest earnings for deposit into the General bank account; however, the interest was not deposited as of January 31, 2015.
<b>Cemetery Assn 1 Total</b>				<b>\$9.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.72</b>	
<b>Total Withdrawals</b>				<b>\$166,633.08</b>	<b>\$8,437.28</b>	<b>\$35,495.70</b>	<b>\$101,631.14</b>	<b>\$465.65</b>	<b>\$28,223.23</b>	<b>\$817.36</b>	

**Note 1:** The Village Board approved an additional \$14,253.98 in claims that were never paid by the former Clerk during the period. No Board meeting minutes were maintained for April 2014 through December 2014 in order to determine if claims were actually approved.

**Note 2:** The first five columns of this exhibit were originally obtained from Quicken records. However, since the Quicken records were determined to be incomplete, the APA modified some of the information in these columns in order to ensure the amounts agreed to the bank records. The information from Quicken was also compared to the bank records for reasonableness, when possible. Erroneous Quicken entries were deleted, and numerous transactions noted on bank statements were added to this listing, as they were not found in Quicken. The remaining columns were added and categorized by the APA to the best of our abilities based on the information available - primarily the bank statements. Lastly, the APA Notes column originally was the memo/description column pulled from Quicken and was adjusted or added to by the APA if inaccuracies were noted.

**Note 3:** During the months in which no meeting minutes were available, the amounts are listed as N/A. During the months in which meeting minutes were obtained, the amounts are listed as \$0, when the amount was not approved by the Board.

VILLAGE OF RIVERTON  
SUMMARY BY FUND  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT C

Category	Vendor	General	Street	Utility	Fire	Cemetery	Total General	Sewer	Totals
Net Cash Balance							\$28,222.16	\$9,515.40	\$37,737.56
Investments							\$30,000.00	\$0.00	\$30,000.00
<b>BEGINNING BALANCES PER BANK</b>		<b>Note 1</b>					<b>\$58,222.16</b>	<b>\$9,515.40</b>	<b>\$67,737.56</b>
<b>RECEIPTS:</b>									
Highway Allocation	State of Nebraska		\$24,449.76				\$24,449.76		\$24,449.76
Utilities	Various Customers			\$9,110.07			\$9,110.07	\$12,162.72	\$21,272.79
CDBG Grant	NE Dept of Economic Development			\$20,750.00			\$20,750.00		\$20,750.00
Lease Payments	Southern Power District	\$9,096.81					\$9,096.81	\$2,592.23	\$11,689.04
Municipal Equalization	State of Nebraska	\$3,175.51	\$8,341.30				\$11,516.81		\$11,516.81
County General Taxes	Franklin County	\$5,859.42					\$5,859.42	\$611.96	\$6,471.38
Motor Vehicle Fee	State of Nebraska		\$2,207.80				\$2,207.80		\$2,207.80
Miscellaneous	<b>Note 2</b>	\$571.40				\$175.00	\$746.40	\$133.12	\$879.52
Interest	Franklin State Bank	\$41.13	\$318.12			\$9.72	\$368.97	\$14.46	\$383.43
Other Interest from CD	Franklin State Bank	\$314.37					\$314.37		\$314.37
Incentive	State of Nebraska		\$300.00				\$300.00		\$300.00
County Street Taxes	Franklin County		\$143.26				\$143.26	\$24.91	\$168.17
<b>TOTAL RECEIPTS</b>		<b>\$19,058.64</b>	<b>\$35,760.24</b>	<b>\$29,860.07</b>	<b>\$0.00</b>	<b>\$184.72</b>	<b>\$84,863.67</b>	<b>\$15,539.40</b>	<b>\$100,403.07</b>
<b>TRANSFERS IN:</b>									
Transfer from General Checking (General Fund)		\$3,269.00					\$3,269.00	\$4,000.00	\$7,269.00
Transfer from Sewer Reserve (Sewer Fund)							\$0.00	\$6,000.00	\$6,000.00
Transfer from Street Investment 1 (Street Fund)			\$9,969.49				\$9,969.49		\$9,969.49
Transfer from Street Investment 3 (Street Fund)			\$4,984.74				\$4,984.74		\$4,984.74
<b>TOTAL TRANSFERS IN</b>		<b>\$3,269.00</b>	<b>\$14,954.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,223.23</b>	<b>\$10,000.00</b>	<b>\$28,223.23</b>
<b>TOTAL ADDITIONS</b>		<b>\$22,327.64</b>	<b>\$50,714.47</b>	<b>\$29,860.07</b>	<b>\$0.00</b>	<b>\$184.72</b>	<b>\$103,086.90</b>	<b>\$25,539.40</b>	<b>\$128,626.30</b>
<b>DISBURSEMENTS:</b>									
Engineering Costs	Miller & Associates			(\$24,000.00)			(\$24,000.00)		(\$24,000.00)
Clerk Salary	Kelly Jackson	(\$5,800.00)	(\$5,400.00)	(\$4,750.00)	(\$1,200.00)	(\$2,200.00)	(\$19,350.00)	(\$3,300.00)	(\$22,650.00)
Maintenance	<b>Note 3</b>		(\$2,825.00)	(\$7,188.76)	(\$600.00)	(\$1,940.00)	(\$12,553.76)	(\$1,130.00)	(\$13,683.76)
USDA Loan	U.S. Dept of Agriculture						\$0.00	(\$10,876.00)	(\$10,876.00)
DEQ Loan	NE Dept of Environmental Quality	(\$5,228.51)					(\$5,228.51)	(\$5,000.00)	(\$10,228.51)
Electricity	Southern Power District	(\$217.84)	(\$7,583.00)	(\$1,377.74)	(\$361.58)		(\$9,540.16)	(\$122.36)	(\$9,662.52)
Liability Insurance	<b>Note 4</b>	(\$5,179.36)	(\$4,096.09)				(\$9,275.45)		(\$9,275.45)
Garbage	R & M Disposal			(\$7,657.50)			(\$7,657.50)		(\$7,657.50)
Miscellaneous	<b>Note 5</b>	(\$128.88)	(\$415.99)	(\$6,850.00)			(\$7,394.87)	(\$110.20)	(\$7,505.07)
Parts	Gongol & Associates						\$0.00	(\$5,059.75)	(\$5,059.75)
Other Taxes	NE Dept of Revenue	(\$4,716.56)					(\$4,716.56)		(\$4,716.56)
911 Services	Village of Campbell				(\$4,700.00)		(\$4,700.00)		(\$4,700.00)
Heat	Source Gas	(\$400.00)	(\$400.00)		(\$942.42)		(\$1,742.42)	(\$2,000.00)	(\$3,742.42)

VILLAGE OF RIVERTON  
SUMMARY BY FUND  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT C**

Category	Vendor	General	Street	Utility	Fire	Cemetery	Total General	Sewer	Totals
Labor	Jeremy Jackson						\$0.00	(\$1,750.00)	(\$1,750.00)
Shop Supplies	Rightway			(\$1,100.00)			(\$1,100.00)		(\$1,100.00)
Petty Cash	Cash	(\$500.00)					(\$500.00)		(\$500.00)
Bank Charges	Franklin State Bank	(\$189.95)	(\$56.25)				(\$246.20)	(\$219.45)	(\$465.65)
CD Interest Withdrawal	Franklin State Bank		(\$307.64)			(\$9.72)	(\$317.36)		(\$317.36)
Federal Income Taxes	NE Dept of Revenue	(\$170.00)					(\$170.00)		(\$170.00)
State Income Taxes	NE Dept of Revenue	(\$170.00)					(\$170.00)		(\$170.00)
Unemployment	NE Dept of Labor	(\$150.00)					(\$150.00)		(\$150.00)
Social Security Taxes	NE Dept of Revenue	(\$29.30)					(\$29.30)		(\$29.30)
<b>TOTAL DISBURSEMENTS</b>		<b>(\$22,880.40)</b>	<b>(\$21,083.97)</b>	<b>(\$52,924.00)</b>	<b>(\$7,804.00)</b>	<b>(\$4,149.72)</b>	<b>(\$108,842.09)</b>	<b>(\$29,567.76)</b>	<b>(\$138,409.85)</b>
<b>TRANSFERS OUT:</b>									
Transfer to General Checking (Street Fund)			(\$14,954.23)				(\$14,954.23)		(\$14,954.23)
Transfer to Grant Account (General Fund)		(\$3,269.00)					(\$3,269.00)		(\$3,269.00)
Transfer to Sewer Account (Sewer Fund)		(\$4,000.00)					(\$4,000.00)	(\$6,000.00)	(\$10,000.00)
<b>TOTAL TRANSFERS OUT</b>		<b>(\$7,269.00)</b>	<b>(\$14,954.23)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$22,223.23)</b>	<b>(\$6,000.00)</b>	<b>(\$28,223.23)</b>
<b>TOTAL WITHDRAWALS</b>		<b>(\$30,149.40)</b>	<b>(\$36,038.20)</b>	<b>(\$52,924.00)</b>	<b>(\$7,804.00)</b>	<b>(\$4,149.72)</b>	<b>(\$131,065.32)</b>	<b>(\$35,567.76)</b>	<b>(\$166,633.08)</b>
<b>NET INCOME (LOSS)</b>		<b>(\$7,821.76)</b>	<b>\$14,676.27</b>	<b>(\$23,063.93)</b>	<b>(\$7,804.00)</b>	<b>(\$3,965.00)</b>	<b>(\$27,978.42)</b>	<b>(\$10,028.36)</b>	<b>(\$38,006.78)</b>
Net Cash Balance							\$15,243.74	(\$512.96)	\$14,730.78
Investments							\$15,000.00	\$0.00	\$15,000.00
<b>ENDING BALANCES PER BANK</b>							<b>\$30,243.74</b>	<b>(\$512.96)</b>	<b>\$29,730.78</b>
<i>APA Adjustment for Activity Paid/Deposited To/From Wrong Account</i>							\$6,980.53	(\$6,980.53)	
<b>APA ADJUSTED ENDING BALANCES</b>							<b>\$37,224.27</b>	<b>(\$7,493.49)</b>	<b>\$29,730.78</b>

**Note 1:** Beginning and ending balances were not available by fund in the accounting system.

**Note 2:** Deposits include \$536.91 from Source Gas, \$32.74 from EMC, and \$1.75 from the US Treasury, for a total of \$571.40 deposited into the General Fund. There was also a cemetery receipt of \$175 deposited to the Cemetery Fund; as well as \$133.12 from GPC deposited to the Sewer Fund.

**Note 3:** Payments include \$8,500 to Jeremy Jackson (\$4,200 from Utility Fund, \$2,100 from Street Fund, \$1,600 from Cemetery Fund, and \$600 from Fire Fund), \$2,320 to Orley Schmidt (\$1,130 from Sewer Fund, \$850 Utility Fund, and \$340 Cemetery Fund), \$2,138.76 to Layne Christensen (Utility Fund), \$425 to Ronnie Lammers (Street Fund), and \$300 to Jack Schmidt (Street Fund).

**Note 4:** Payments include \$8,571.09 to Gary Thompson Insurance Agency (\$4,777.18 from General Fund and \$3,793.91 from Street Fund), \$604.36 to EMC (\$302.18 each from General and Street Funds), and \$100 to Allied Insurance (General Fund).

**Note 5:** Payments include \$5,300 to the NE Dept of Health & Human Services (Utility Fund), \$1,350 to Nebraska Labs (Utility Fund), \$415.99 to cPI (Street Fund), \$300 to NE Rural Water Association (Utility Fund), \$82.13 to Franklin County Sheriff (General Fund), \$46.75 to NE Professional Licensing (General Fund), and \$10.20 to Bsafety (Sewer Fund)

VILLAGE OF RIVERTON  
**PAYMENTS TO FORMER CLERK**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT D**

The Board was unable to find documentation to support any of the payments made to the former Clerk beyond her \$400 a month salary for being the Clerk. All of these checks actually cleared the bank account.

Check number 6740, dated October 14, 2013, for \$1,610 was made payable to the former Clerk:

VILLAGE WARRANT WARRANTOR VILLAGE RIVERTON, NEBRASKA 68071		<table border="1" style="font-size: small;"> <tr><td>General</td><td>300.00</td><td>Fire</td><td>200.00</td></tr> <tr><td>Street</td><td>350.00</td><td>Utility</td><td>300.00</td></tr> <tr><td>Sewer</td><td>250.00</td><td>Water</td><td>200.00</td></tr> <tr><td>Construction</td><td>250.00</td><td>Interest</td><td>200.00</td></tr> </table>		General	300.00	Fire	200.00	Street	350.00	Utility	300.00	Sewer	250.00	Water	200.00	Construction	250.00	Interest	200.00	76 270141 <b>6740</b>
General	300.00	Fire	200.00																	
Street	350.00	Utility	300.00																	
Sewer	250.00	Water	200.00																	
Construction	250.00	Interest	200.00																	
PAY <u>One thousand six hundred ten and 00/100</u> DOLLARS																				
TO THE ORDER OF <u>Kelly Jackson</u>	DATE <u>10/14/13</u>	ACCOUNT NUMBER <u>Above</u>	CHECK NO. <u>6740</u> CHECK AMOUNT <u>1610.00</u>																	
FRANKLIN STATE BANK FRANKLIN, NEBRASKA		FOR VALUE RECEIVED AND SUBJECT TO THE BYLAWS OF SAID ORGANIZATION <u>Mike Summers</u> <u>Kelly Jackson</u>																		
⑆006740⑆ ⑆104102707⑆ [REDACTED]																				
<b>6740 \$1,610.00 10/21/2013</b>																				

Check number 1550, dated October 20, 2013, for \$450 was made payable to the former Clerk:

VILLAGE OF RIVERTON SEWER ACCOUNT PO BOX 24 RIVERTON, NE 68072		76-270141 <b>1550</b>
		DATE <u>10/20 2013</u>
Pay to the Order of <u>Kelly Jackson</u>		\$ <u>450.00</u>
<u>Four hundred fifty and 00/100</u>		DOLLARS
FRANKLIN STATE BANK 1502 N STREET PO BOX 175 FRANKLIN, NEBRASKA 68019		
FOR <u>Mike Summers</u>		FOR <u>Kelly Jackson</u>
⑆104102707⑆ [REDACTED] <b>1550 Kelly Jackson</b>		
<b>1550 \$450.00 10/28/2013</b>		

Check number 6747, dated November 14, 2013, for \$1,040 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
 PAYMENTS TO FORMER CLERK  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE WARRANT RIVERTON VILLAGE RIVERTON, NEBRASKA 68372		<table border="1"> <tr><td>From</td><td>4000</td><td>Exp</td><td>30117</td></tr> <tr><td>From</td><td>4000</td><td>Exp</td><td>2000</td></tr> <tr><td>From</td><td>4000</td><td>Exp</td><td>2000</td></tr> </table>		From	4000	Exp	30117	From	4000	Exp	2000	From	4000	Exp	2000	78-2707041 6747
From	4000	Exp	30117													
From	4000	Exp	2000													
From	4000	Exp	2000													
PAY <u>One thousand forty dollars</u> DOLLARS																
TO THE ORDER OF <u>Kelly Jackson</u>		DATE <u>11/18/13</u>	ACCOUNT NUMBER <u>General Fund 111111</u>	CHECK NO. <u>6747</u>	CHECK AMOUNT <u>1440.00</u>											
FRANKLIN STATE BANK FRANKLIN, NEBRASKA																
⑆00674⑆ ⑆104102707⑆																
6747 \$1,040.00 11/18/2013																

Check number 6741, dated November 15, 2013, for \$900 was made payable to the former Clerk:

VILLAGE WARRANT RIVERTON VILLAGE RIVERTON, NEBRASKA 68372		<table border="1"> <tr><td>From</td><td>3000</td><td>Exp</td><td></td></tr> <tr><td>From</td><td>3000</td><td>Exp</td><td></td></tr> <tr><td>From</td><td>3000</td><td>Exp</td><td></td></tr> </table>		From	3000	Exp		From	3000	Exp		From	3000	Exp		78-2707041 6741
From	3000	Exp														
From	3000	Exp														
From	3000	Exp														
PAY <u>Nine hundred dollars</u> DOLLARS																
TO THE ORDER OF <u>Kelly Jackson</u>		DATE <u>11/15/13</u>	ACCOUNT NUMBER <u>Gen</u>	CHECK NO. <u>6741</u>	CHECK AMOUNT <u>900.00</u>											
FRANKLIN STATE BANK FRANKLIN, NEBRASKA																
⑆00674⑆ ⑆104102707⑆																
6741 \$900.00 12/02/2013																

Check number 1551, dated December 15, 2013, for \$500 was made payable to the former Clerk:

VILLAGE OF RIVERTON SEWER ACCOUNT PO BOX 34 RIVERTON, NE 68372		<table border="1"> <tr><td>From</td><td></td><td>Exp</td><td></td></tr> <tr><td>From</td><td></td><td>Exp</td><td></td></tr> <tr><td>From</td><td></td><td>Exp</td><td></td></tr> </table>		From		Exp		From		Exp		From		Exp		78-2707041 1551
From		Exp														
From		Exp														
From		Exp														
PAY <u>Five hundred dollars</u> DOLLARS																
TO THE ORDER OF <u>Kelly Jackson</u>		DATE <u>12/15 2013</u>	ACCOUNT NUMBER <u></u>	CHECK NO. <u>1551</u>	CHECK AMOUNT <u>500.00</u>											
FRANKLIN STATE BANK FRANKLIN, NEBRASKA																
⑆104102707⑆																
1551 \$500.00 12/30/2013																

Check number 6742, dated December 23, 2013, for \$1,400 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
 PAYMENTS TO FORMER CLERK  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE WARRANT  
 RIVERTON VILLAGE  
 RIVERTON, NEBRASKA 68173

General	500.00
Street	450.00
Utility	400.00
Contract	50.00

6742

PAY one thousand four hundred and no/100 DOLLARS

TO THE ORDER OF	DATE	ACCOUNT NUMBER	CHECK NO.	CHECK AMOUNT
Kelly Jackson	12/23/13	Above	6742	1400.00

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA

\*006742\* ⑆ 104102707⑆

6742 \$1,400.00 12/23/2013

Check number 6701, dated January 28, 2014, for \$1,300 was made payable to the former Clerk:

VILLAGE WARRANT  
 RIVERTON VILLAGE  
 RIVERTON, NEBRASKA 68173

General	200.00
Street	300.00
Utility	500.00
Contract	300.00

6701

PAY one thousand three hundred and no/100 DOLLARS

TO THE ORDER OF	DATE	ACCOUNT NUMBER	CHECK NO.	CHECK AMOUNT
Kelly Jackson	1/28/14	Above	6701	1300.00

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA

\*006701\* ⑆ 104102707⑆

6701 \$1,300.00 01/28/2014

Check number 6704, dated February 13, 2014, for \$1,200 was made payable to the former Clerk:

VILLAGE WARRANT  
 RIVERTON VILLAGE  
 RIVERTON, NEBRASKA 68173

General	300.00
Street	300.00
Utility	300.00
Contract	300.00

6704

PAY one thousand two hundred and no/100 DOLLARS

TO THE ORDER OF	DATE	ACCOUNT NUMBER	CHECK NO.	CHECK AMOUNT
Kelly Jackson	2/18/14	Above	6704	1200.00

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA

\*006704\* ⑆ 104102707⑆

6704 \$1,200.00 02/18/2014

Check number 1553, dated February 13, 2014, for \$200 was made payable to the former Clerk:



VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68972

2/18/2014 1553 76-270-1041

Pay to the Order of Kelly Jackson \$ 200.00  
Two hundred and 00/100 DOLLARS

FRANKLIN STATE BANK  
1102 W STREET PO BOX 126  
FRANKLIN, NEBRASKA 68930

FOR M. L. Lammie  
1553 Kelly Jackson

1553 \$200.00 02/18/2014

Check number 1226, dated March 20, 2014, for \$1,610 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68972  
PH: 784-2758

FRANKLIN STATE BANK  
76-270-1041

1226 3000014

PO TO THE ORDER OF Kelly Jackson \$ 1,610.00  
One Thousand Six Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
584 GOLD STREET  
RIVERTON, NE 68972

M. L. Lammie  
Kelly Jackson

1226  
1226 \$1,610.00 03/21/2014

Check number 1242, dated April 10, 2014, for \$860 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68972  
PH: 784-2758

FRANKLIN STATE BANK  
76-270-1041

1242 4/18/2014

PO TO THE ORDER OF Kelly Jackson \$ 860.00  
Eight Hundred Sixty Dollars Only DOLLARS

Kelly Jackson  
584 GOLD STREET  
RIVERTON, NE 68972

M. L. Lammie  
Kelly Jackson

1242  
1242 \$860.00 04/18/2014

Check number 1561, dated April 17, 2014, for \$500 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68972

FRANKLIN STATE BANK  
1322 M STREET PO BOX 123  
FRANKLIN, NEBRASKA 68609

1561 78-2701041  
4/17 2014

Pay to the Order of Kelly Jackson \$ 500<sup>00</sup>  
Five hundred and no/100 DOLLARS

FOR Mike Zimmerman  
Kelly Jackson

1561 \$500.00 04/21/2014

Check number 1249, dated May 9, 2014, for \$1,110 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PO BOX 34  
RIVERTON, NEBRASKA 68972  
NEO 784 2756

FRANKLIN STATE BANK  
1322 M STREET PO BOX 123  
FRANKLIN, NEBRASKA 68609

1249 78-2701041  
5/20/2014

PAY TO THE ORDER OF Kelly Jackson \$ 1,110.00  
One Thousand One Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
544 GOLD STREET  
RIVERTON, NE 68972

MEMO Mike Zimmerman  
Kelly Jackson

1249 \$1,110.00 05/20/2014

Check number 1254, dated June 3, 2014, for \$1,100 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PO BOX 34  
RIVERTON, NEBRASKA 68972  
NEO 784 2756

FRANKLIN STATE BANK  
1322 M STREET PO BOX 123  
FRANKLIN, NEBRASKA 68609

1254 78-2701041  
6/03/2014

PAY TO THE ORDER OF Kelly Jackson \$ 1,100.00  
One Thousand One Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
544 GOLD STREET  
RIVERTON, NE 68972

MEMO Mike Zimmerman  
Kelly Jackson

1254 \$1,100.00 06/03/2014

Check number 1258, dated June 12, 2014, for \$1,100 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE OF RIVERTON  
P.O. BOX 24  
RIVERTON, NE 68372  
76-270-1041  
6/23/2014

FRANKLIN STATE BANK

PAY TO THE ORDER OF Kelly Jackson \$ 1,110.00

One Thousand One Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
584 GOLD STREET  
RIVERTON, NE 68372

Mike Lammey  
Kelly Jackson

1258 \$1,110.00 06/23/2014

Check number 1568, dated June 12, 2014, for \$400 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 24  
RIVERTON, NE 68372

1568  
6/12 2014  
76-270-1041

FRANKLIN STATE BANK

Pay to the Order of Kelly Jackson \$ 400.00

Four hundred & 00/100 DOLLARS

FOR Kelly Jackson

1568 Kelly Jackson

1568 \$400.00 07/07/2014

Check number 1265, dated July 10, 2014, for \$1,100 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
P.O. BOX 24  
RIVERTON, NE 68372  
76-270-1041  
7/11/2014

FRANKLIN STATE BANK

PAY TO THE ORDER OF Kelly Jackson \$ 1,110.00

One Thousand One Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
584 GOLD STREET  
RIVERTON, NE 68372

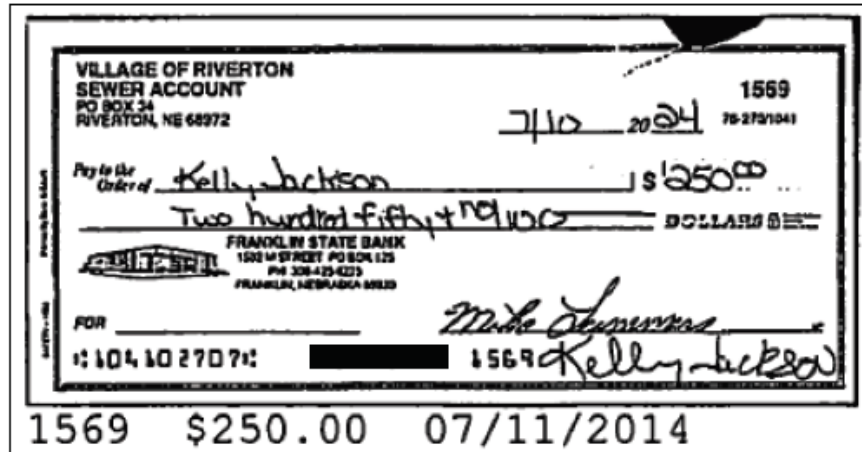
Mike Lammey  
Kelly Jackson

1265 \$1,110.00 07/11/2014

Check number 1569, dated July 10, 2014, for \$250 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D



VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68972

7/10 2014 1569  
78-2701041

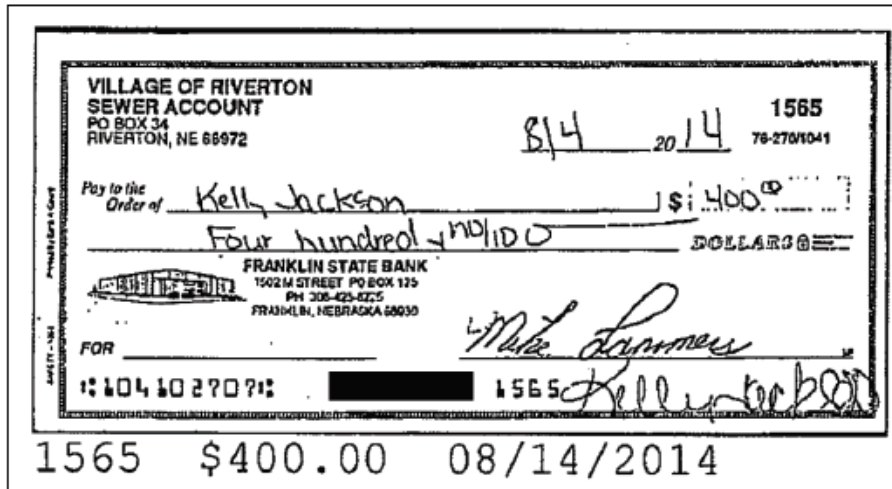
Pay to the Order of Kelly Jackson \$250.00  
Two hundred fifty and no/100 DOLLARS

FRANKLIN STATE BANK  
1502 M STREET PO BOX 125  
PH 308-425-4225  
FRANKLIN, NEBRASKA 68030

FOR Mike Larimer  
1041027071 1569 Kelly Jackson

1569 \$250.00 07/11/2014

Check number 1565, dated August 4, 2014, for \$400 was made payable to the former Clerk:



VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68972

8/4 2014 1565  
78-2701041

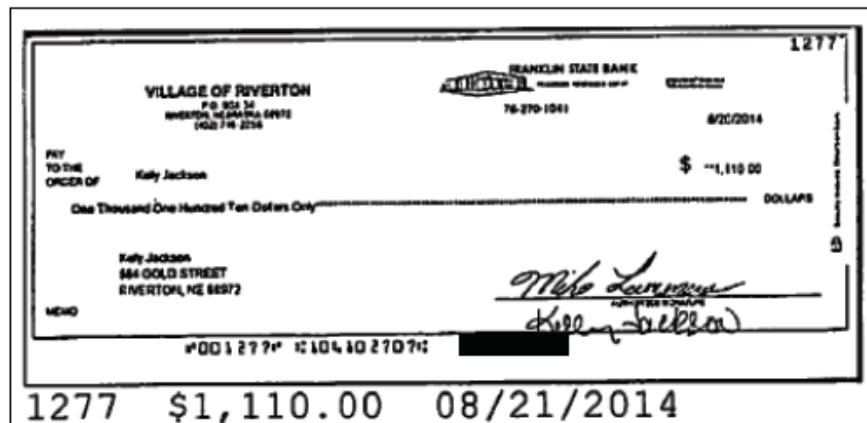
Pay to the Order of Kelly Jackson \$400.00  
Four hundred and no/100 DOLLARS

FRANKLIN STATE BANK  
1502 M STREET PO BOX 125  
PH 308-425-4225  
FRANKLIN, NEBRASKA 68030

FOR Mike Larimer  
1041027071 1565 Kelly Jackson

1565 \$400.00 08/14/2014

Check number 1277, dated August 20, 2014, for \$1,100 was made payable to the former Clerk:



VILLAGE OF RIVERTON  
PO BOX 34  
RIVERTON, NEBRASKA 68972  
1027 W 25th

FRANKLIN STATE BANK  
78-270-1041

1277  
8/20/2014

PAY TO THE ORDER OF Kelly Jackson \$1,110.00  
One Thousand One Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
884 GOLD STREET  
RIVERTON, NE 68972

MEMO Mike Larimer  
Kelly Jackson

1001277 1041027071

1277 \$1,110.00 08/21/2014

VILLAGE OF RIVERTON  
 PAYMENTS TO FORMER CLERK  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

Check number 1280, dated September 16, 2014, for \$1,210 was made payable to the former Clerk:

FRANKLIN STATE BANK  
 76 270-1041

VILLAGE OF RIVERTON  
 P.O. BOX 34  
 RIVERTON, NEBRASKA 68172  
 953 748 2258

1280

M182014

PAY TO THE ORDER OF Kelly Jackson \$ 1,210.00

One Thousand Two Hundred Ten Dollars Only DOLLARS

Kelly Jackson  
 504 GOLD STREET  
 RIVERTON, NE 68172

MEMO

*Mike Jackson*  
*Kelly Jackson*

⑆001280⑆ ⑆104102707⑆

1280 \$1,210.00 09/17/2014

Check number 6717, dated October 16, 2014, for \$1,100 was made payable to the former Clerk:

FRANKLIN STATE BANK  
 76 270-1041

VILLAGE WARRANT  
 RIVERTON VILLAGE  
 RIVERTON, NEBRASKA 68172

6717

General	Utilities			
General	Utilities			
Utilities	Utilities			

PAY One thousand one hundred \$1100.00 DOLLARS

TO THE ORDER OF	DATE	ACCOUNT NUMBER	CHECK NO	CHECK AMOUNT
Kelly Jackson	10/16/14	General/Utilities	6717	1100.00

FOR VALUE RECEIVED AND SUBJECT TO THE TERMS OF SAID ORGANIZATION

*Mike Jackson*  
*Kelly Jackson*

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA

⑆006717⑆ ⑆104102707⑆

6717 \$1,100.00 10/20/2014

Check number 1282, dated November 10, 2014, for \$650 was made payable to the former Clerk:

FRANKLIN STATE BANK  
 76 270-1041

VILLAGE OF RIVERTON  
 P.O. BOX 34  
 RIVERTON, NEBRASKA 68172  
 953 748 2258

1282

11/10/14

PAY TO THE ORDER OF Kelly Jackson \$650.00

Six hundred + 50/100 DOLLARS

MEMO General/Utilities

*Mike Jackson*  
*Kelly Jackson*

⑆001282⑆ ⑆104102707⑆

1282 \$650.00 11/21/2014

Check number 1285, dated December 17, 2014, for \$500 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT D

VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68372  
903 746-2256

FRANKLIN STATE BANK  
76-270-1041

12/31/2014

NOV 12 11 50 AM '14

TO THE ORDER OF Kelly Jackson \$ 500.00

Five Hundred Dollars Only DOLLARS

Kelly Jackson  
584 GOLD STREET  
RIVERTON, NE 68372

MEMO

1285 \$500.00 12/31/2014

Check number 1581, dated January 15, 2015, for \$600 was made payable to the former Clerk:

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68372

FRANKLIN STATE BANK  
1502 W STREET PO BOX 123  
PH 308-473-4225  
FRANKLIN, NEBRASKA 68879

1581 01/26/2015

Pay to the Order of Kelly Jackson \$ 600.00

Six hundred & no/100 DOLLARS

FOR

1581 Kelly Jackson

1581 \$600.00 01/26/2015

VILLAGE OF RIVERTON  
 PAYMENTS TO FORMER CLERK'S SPOUSE  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT E**

The Board was unable to find documentation to support any of the payments made to the former Clerk's spouse. All of these checks actually cleared the bank account.

Check number 6739, dated October 14, 2013, for \$900 was made payable to the former Clerk's spouse:

VILLAGE WARRANT RIVERTON VILLAGE RIVERTON, NEBRASKA 68972		<table border="1"> <tr><td>Utilities</td><td>350.00</td></tr> <tr><td>Electric</td><td>250.00</td></tr> <tr><td>Gas</td><td>200.00</td></tr> <tr><td>Water</td><td>100.00</td></tr> </table>		Utilities	350.00	Electric	250.00	Gas	200.00	Water	100.00	76-7797041	6739
Utilities	350.00												
Electric	250.00												
Gas	200.00												
Water	100.00												
PAY <u>nine hundred + no/100</u> DOLLARS													
TO THE ORDER OF	DATE	MEMO	CHECK NO.	CHECK AMOUNT									
Jeremy Jackson	10/14/13	Alto	6739	900.00									
FRANKLIN STATE BANK FRANKLIN, NEBRASKA		FOR VALUE RECEIVED AND SUBJECT TO THE SIGNATURE OF ISSUATION <i>Kelly Jackson</i>											
#006739# ⑆104102707⑆													
6739 \$900.00 10/28/2013													

Check number 6746, dated November 14, 2013, for \$100 was made payable to the former Clerk's spouse:

VILLAGE WARRANT RIVERTON VILLAGE RIVERTON, NEBRASKA 68972		<table border="1"> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>										76-7797041	6746
PAY <u>one hundred + no/100</u> DOLLARS													
TO THE ORDER OF	DATE	MEMO	CHECK NO.	CHECK AMOUNT									
Jeremy Jackson	11/14/13	Utility	6746	100.00									
FRANKLIN STATE BANK FRANKLIN, NEBRASKA		FOR VALUE RECEIVED AND SUBJECT TO THE SIGNATURE OF ISSUATION <i>Kelly Jackson</i>											
#006746# ⑆104102707⑆													
6746 \$100.00 11/18/2013													

Check number 1246, dated April 10, 2014, for \$650 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON P.O. BOX 34 RIVERTON, NEBRASKA 68972 402-794-2726		FRANKLIN STATE BANK Member FDIC	⑆000000⑆	1246
PAY TO THE ORDER OF		DATE	AMOUNT	
Jeremy Jackson		4/10/2014	\$ 650.00	
Six Hundred Fifty Dollars Only		DOLLARS		
MEMO Jeremy Jackson 504 GOLD STREET RIVERTON, NE 68972		<i>Kelly Jackson</i>		
#001246# ⑆104102707⑆				
1246 \$650.00 04/30/2014				

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK'S SPOUSE  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT E

Check number 1252, dated May 9, 2014, for \$900 was made payable to the former Clerk's spouse:

FRANKLIN STATE BANK  
1252  
VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68172  
402-748-2778  
76-270-1041  
5/9/2014  
PAY TO THE ORDER OF JEREMY JACKSON \$ 900.00  
Nine Hundred Dollars Only  
JEREMY JACKSON  
584 GOLD STREET  
RIVERTON, NE 68172  
MEMO  
MICHELE LAMMERS  
KELLY JACKSON  
⑆001252⑆ ⑆104102707⑆  
1252 \$900.00 05/27/2014

Check number 1259, dated June 12, 2014, for \$900 was made payable to the former Clerk's spouse:

FRANKLIN STATE BANK  
1259  
VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68172  
402-748-2778  
76-270-1041  
6/12/2014  
PAY TO THE ORDER OF JEREMY JACKSON \$ 900.00  
Nine Hundred Dollars Only  
JEREMY JACKSON  
584 GOLD STREET  
RIVERTON, NE 68172  
MEMO  
MICHELE LAMMERS  
KELLY JACKSON  
⑆001259⑆ ⑆104102707⑆  
1259 \$900.00 06/16/2014

Check number 1567, dated June 12, 2014, for \$600 was made payable to the former Clerk's spouse:

FRANKLIN STATE BANK  
1567  
VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68172  
6/12/2014  
76-270-1041  
Pay to the Order of JEREMY JACKSON \$ 600.00  
Six hundred and no/100  
FRANKLIN STATE BANK  
1021M SE RUBY PO BOX 175  
PH 308-421-6273  
FRANKLIN NEBRASKA 68202  
FOR MICHELE LAMMERS  
KELLY JACKSON  
⑆104102707⑆ ⑆1567⑆  
1567 \$600.00 06/27/2014



VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK'S SPOUSE  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT E

Check number 1270, dated July 10, 2014, for \$900 was made payable to the former Clerk's spouse:

FRANKLIN STATE BANK  
VILLAGE OF RIVERTON  
P.O. BOX 24  
RIVERTON, NE 68972  
(402) 746-2256

FRANKLIN STATE BANK  
76-270-1041

7/10/2014

PAY TO THE ORDER OF JEREMY JACKSON \$ 900.00

Nine Hundred Dollars Only DOLLARS

JEREMY JACKSON  
584 GOLD STREET  
RIVERTON, NE 68972

MEMO

1270 \$900.00 07/21/2014

Check number 1271, dated July 10, 2014, for \$600 was made payable to the former Clerk's spouse:

FRANKLIN STATE BANK  
VILLAGE OF RIVERTON  
P.O. BOX 24  
RIVERTON, NE 68972  
(402) 746-2256

FRANKLIN STATE BANK  
76-270-1041

7/10/2014

PAY TO THE ORDER OF JEREMY JACKSON \$ 600.00

Six Hundred Dollars Only DOLLARS

JEREMY JACKSON  
584 GOLD STREET  
RIVERTON, NE 68972

MEMO

1271 \$600.00 07/25/2014

Check number 1564, dated August 10, 2014, for \$650 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 24  
RIVERTON, NE 68972

FRANKLIN STATE BANK  
76-270-1041

8/10 2014

1564

Pay to the Order of JEREMY JACKSON \$ 650.00

Six hundred fifty dollars DOLLARS

FRANKLIN STATE BANK  
10000 GREEN STREET PO BOX 123  
RIVERTON, NE 68972

FOR

1564

1564 \$650.00 08/26/2014

VILLAGE OF RIVERTON  
PAYMENTS TO FORMER CLERK'S SPOUSE  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT E

Check number 1573, dated August 10, 2014, for \$500 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
SEWER ACCOUNT  
PO BOX 34  
RIVERTON, NE 68372

8/10 2014 76-270-1041 1573

Pay to the Order of Jeremy Jackson \$ 500.00

Five hundred + no/100 DOLLARS

FRANKLIN STATE BANK  
1321 W STREET PO BOX 125  
PH 308-425-4275  
FRANKLIN, NEBRASKA 68701

FOR Mike Lammou  
Kelly Jackson

⑆104102707⑆ [REDACTED] 1573

1573 \$500.00 08/18/2014

Check number 1272, dated September 10, 2014, for \$650 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68372  
NEB 346-1256

FRANKLIN STATE BANK  
76-270-1041

1272

3/10/2014

Pay TO THE ORDER OF Jeremy Jackson \$ 650.00

Six Hundred Fifty Dollars Only DOLLARS

RIVERTON, NE 68372

Mike Lammou  
Kelly Jackson

⑆001272⑆ ⑆104102707⑆ [REDACTED]

1272 \$650.00 10/01/2014

Check number 1276, dated September 25, 2014, for \$900 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
P.O. BOX 34  
RIVERTON, NEBRASKA 68372  
NEB 346-1256

FRANKLIN STATE BANK  
76-270-1041

1276

9/25/2014

Pay TO THE ORDER OF Jeremy Jackson \$ 900.00

Nine Hundred Dollars Only DOLLARS

Jeremy Jackson  
364 GOLD STREET  
RIVERTON, NE 68372

Mike Lammou  
Kelly Jackson

⑆001276⑆ ⑆104102707⑆ [REDACTED]

1276 \$900.00 09/26/2014

VILLAGE OF RIVERTON  
 PAYMENTS TO FORMER CLERK'S SPOUSE  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT E**

Check number 6712, dated October 10, 2014, for \$700 was made payable to the former Clerk's spouse:

VILLAGE WARRANT  
 RIVERTON VILLAGE  
 RIVERTON, NEBRASKA 68372

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA

76-270-1041  
 6712

PAY TO THE ORDER OF *Jeremy Jackson* *Seven hundred & no/100* DOLLARS

DATE *10/24/14* ACCOUNT NUMBER *6712* CHECK # *6712*

FOR VALUE RECEIVED AND SUBJECT TO ALL DEBTS AND OBLIGATIONS  
*M. Jackson*  
*Kelly Jackson*

#006712# ⑆ 104 10 2707⑆

6712 \$700.00 10/24/2014

Check number 1283, dated November 10, 2014, for \$600 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
 P.O. BOX 34  
 RIVERTON, NEBRASKA 68372  
 (402) 746-2236

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA 68001  
 76-270-1041

1283  
 11/10/2014

PAY TO THE ORDER OF *Jeremy Jackson* \$ *600.00* DOLLARS

*Six Hundred Dollars Only*

MEMO  
*Jeremy Jackson*  
 184 GOLD STREET  
 RIVERTON, NE 68372

*M. Jackson*  
*Kelly Jackson*

#001283# ⑆ 104 10 2707⑆

1283 \$600.00 11/28/2014

Check number 1284, dated December 12, 2014, for \$700 was made payable to the former Clerk's spouse:

VILLAGE OF RIVERTON  
 P.O. BOX 34  
 RIVERTON, NE BRASKA 68372  
 (402) 746-2236

FRANKLIN STATE BANK  
 FRANKLIN, NEBRASKA 68001  
 76-270-1041

1284  
 12/12/2014

PAY TO THE ORDER OF *Jeremy Jackson* \$ *700.00* DOLLARS

*Seven Hundred Dollars Only*

MEMO  
*Jeremy Jackson*  
 184 GOLD STREET  
 RIVERTON, NE 68372

*M. Jackson*  
*Kelly Jackson*

#001284# ⑆ 104 10 2707⑆

1284 \$700.00 12/12/2014

VILLAGE OF RIVERTON  
PAYMENTS TO PETTY CASH  
OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

EXHIBIT F

The Board was unable to find documentation to support any of the questionable petty cash reimbursements. The petty cash fund was to have \$40 cash at all times.

Check number 6713, dated October 29, 2014, for \$300 was made payable to Petty Cash.

VILLAGE WARRANT  
RIVERTON VILLAGE  
RIVERTON, NEBRASKA 68171

76-270-1041  
6713

PAY TO THE ORDER OF Petty Cash

DATE 10/29/14

CHECK NO 6713

CHECK AMOUNT 300.00

FOR VALUE RECEIVED AND SUBJECT TO THE BYLAWS OF SAID ORGANIZATION

M. L. Lamm

FRANKLIN STATE BANK  
FALLS LAKE, NEBRASKA

6713 \$300.00 10/30/2014

Check number 1288, dated December 17, 2014, for \$200 was made payable to Petty Cash.

VILLAGE OF RIVERTON  
P.O. BOX 21  
RIVERTON, NEBRASKA 68172  
(402) 744-7204

FRANKLIN STATE BANK  
76-270-1041

1288

12/17/2014

PAY TO THE ORDER OF Petty Cash

Two Hundred Dollars Only

\$ 200.00

DOLLARS

VILLAGE OF RIVERTON

M. L. Lamm

1288 \$200.00 12/18/2014

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Baldwin, Larry Trustee	2902 County Rd U, Decatur, NE	Customer 1	3000198.00	346 Gold St, Riverton, NE	There is a building on the property.
Beaty, Daniel & Elizabeth	PO Box 32, Riverton, NE		3000107.00	N/A	No photos were available for the property.
Beaty, Daniel & Elizabeth	PO Box 32, Riverton, NE	Customer 2	3000108.00	171 O'Sullivan St, Riverton, NE	There is a building on the property.
Bohrer, Francis	21249 325 St, Columbus, NE		3000005.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Bohrer, David N & Francis V.	13417 Schirra, Omaha, NE		3000011.00	N/A	No photos were available for the property.
Bohrer, David L.	3000 39th Ave., Apt 301, Columbus, NE	Customer 3	3000025.00	179 Waint St, Riverton, NE	There is a building on the property.
Bohrer, David L	3000 39th Ave., Apt 301, Columbus, NE		3000025.01	N/A	No photos were available for the property.
Bower, Buck	818 Gold St, Riverton, NE	Customer 4	3000245.00	818 Gold St, Riverton, NE	There is a building on the property.
Brush, Martin	484 Gold St, Riverton, NE	Customer 5	3000195.00	434 Gold St, Riverton, NE	There is a building on the property.
Burton, Leon R	PO Box 25, Agra, KS	Customer 6 Customer 7	3000055.00	374 Crosby St, Riverton, NE	Appears there are two homes on the property that could be receiving utilities
Chacon, Esequiel	6540 Osceola St, Arvada, CO	Customer 8	3000205.00	223 Douglas St, Riverton, NE	There is a building on the property.
Clements, Fredrick D & Karen K Life Estate	215 Wiant St, Riverton, NE	Customer 9	3000024.00	213 Waint St, Riverton, NE	There is a building on the property.
Clements, Fredrick D. & Karen K Life Estate	215 Wiant St, Riverton, NE		3000029.00	N/A	No photos were available for the property.
Clements, Fredrick D. & Karen K Life Estate	215 Wiant St, Riverton, NE		3000030.00	N/A	No photos were available for the property.
Clements, Fredrick D. & Karen K. Life Estate	215 Wiant St, Riverton, NE		3000031.00	N/A	No photos were available for the property.
Clements, Fredrick D & Karen K Life Estate	215 Wiant St, Riverton, NE		3000032.00	N/A	No photos were available for the property.
Clements, Fredrick D & Karen K Life Estate	215 Wiant St, Riverton, NE		3000063.00	N/A	No photos were available for the property.
Cole, Heather	PO Box 35, Riverton, NE		3000162.00	N/A	No photos were available for the property.
Cole, Heather	PO Box 35, Riverton, NE		3000163.00	N/A	No photos were available for the property.
Cole, Heather	PO Box 35, Riverton, NE	Customer 10	3000164.00	344 Lincoln St, Riverton, NE	There is a building on the property.
Colvin, Sr., Eddie E. & Sheryl	1100 K St, Apt E-1, Franklin, NE	Customer 11	3000056.00	383 Fuller St, Riverton, NE	There is a building on the property.
Colvin Jr., Eddie E. & Heidi R.	2070 H Rd, Riverton, NE	Customer 12	3000057.00	333 Fuller St, Riverton, NE	There is a building on the property.
Colvin, Jr., Eddie E. & Heidi R.	2070 H Rd, Riverton, NE		3000170.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Colvin, Jr., Eddie E. & Heidi R.	2070 H Rd, Riverton, NE	Customer 13	3000171.00	N/A	No photos were available for the property; however, the photo of parcel 3000170.00 appears to show a trailer home sitting on the property.
Congregational United Church of Christ Riverton	PO Box 11, Riverton, NE		3000223.00	N/A	No photos were available for the property.
Congregational, Church		Customer 14	3000221.00	114 Lincoln St, Riverton, NE	There is a building on the property.
Degener, David	501 E 14th St, York, NE	Customer 15	3000158.00	180 Gold St, Riverton, NE	There is a building on the property.
Dennett, Joey L & Amber D	228 Gold St, Riverton, NE	Customer 16	3000204.00	228 Gold St, Riverton, NE	There is a building on the property.
Dissmeyer, Clark	PO Box 1, Riverton, NE	Customer 17	3000246.00	900 Gold St, Riverton, NE	There is a building on the property.
Dughman, Patricia A & Dissmeyer, Clark A	PO Box 1, Riverton, NE	Customer 18	3000199.00	324 Gold St, Riverton, NE	There is a building on the property.
Emra, Timothy	PO Box 114, Riverton, NE	Customer 19	3000113.00	275 O'Sullivan St, Riverton, NE	There is a building on the property.
Escamille, Marina Adeline	PO Box 1373, Kearney, NE	Customer 20	3000001.01	215 Lincoln St, Riverton, NE	There is a building on the property.
Escamilla, Bertha G	PO Box 1373, Kearney, NE		3000101.00	N/A	No photos were available for the property.
Escamilla, Bertha G	PO Box 1373, Kearney, NE	Customer 21	3000102.00	151 Lincoln St, Riverton, NE	There is a building on the property.
Escamilla, Bertha G.	PO Box 1373, Kearney, NE	Customer 22	3000160.00	152 Gold St, Riverton, NE	There is a building on the property.
Franklin County			3000153.00	N/A	No photos were available for the property.
County Of Franklin			3000154.00	N/A	No photos were available for the property.
Franklin County			3000155.00	N/A	No photos were available for the property.
Franklin County			3000156.00	N/A	No photos were available for the property.
Franklin County			3000157.00	N/A	No photos were available for the property.
Nebraska Co Of, Franklin			3000168.00	N/A	No photos were available for the property.
Franklin County			3000169.00	388 Lincoln St, Riverton, NE	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
County Of Franklin			3000173.00	N/A	No photos were available for the property.
Franklin County			3000216.00	N/A	No photos were available for the property.
Frontstreet Enterprises, L.L.C.	820 Maplewood, Hastings, NE	Customer 23	3000127.00	640 Sheridan St, Riverton, NE	There is a building on the property.
Gonzales, Roberto Et Al	1720 O St, Gering, NE	Customer 24	3000247.00	760 Gold St, Riverton, NE	There is a building on the property.
Gonzales, Roberto Et Al	1720 O St, Gering, NE		3000248.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Gonzales, Direlyd J. Roman	566 Taylor St, Campbell, NE	Customer 25	3000215.00	284 Lincoln St, Riverton, NE	There is a building on the property.
The Deshler, Telephone Co. % Great Plains Communications	1635 Front St, P.O. Box 500, Blair, NE		3000109.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Harvey, Ellis N	PO Box 113, Riverton, NE	Customer 26	3000054.00	327 Kennedy St, Riverton, NE	There is a building on the property.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Haynes, Lyle E	711 N Raleigh Ave, Sheffield, AL		3000136.00	N/A	No photos were available for the property.
Hollingshead, Raymond & Kim	PO Box 94, Riverton, NE	Customer 27	3000009.00	321 Lincoln St, Riverton, NE	There is a building on the property.
Hollingshead, Raymond K & Kim	PO Box 94, Riverton, NE	Customer 28	3000019.00	124 Fuller St, Riverton, NE	There is a building on the property.
Hollingshead, Raymond K	PO Box 94, Riverton, NE		3000020.00	N/A	No photos were available for the property.
Hollingshead, Raymond K & Kim	PO Box 94, Riverton, NE		3000023.00	N/A	No photos were available for the property.
Holmberg, James E	1119 41 1/2 Rd, Riverton, NE		3000013.00	N/A	No photos were available for the property.
Holmberg, James E	1119 41 1/2 Rd, Riverton, NE		3000014.00	N/A	No photos were available for the property.
Holmberg, James E	1119 41 1/2 Rd, Riverton, NE		3000015.00	N/A	No photos were available for the property.
Holmberg, James E	1119 41 1/2 Rd, Riverton, NE		3000016.00	N/A	No photos were available for the property.
Holmberg, James E	1119 41 1/2 Rd, Riverton, NE		3000017.00	N/A	No photos were available for the property.
Hopkins, Don	5501 Channel Dr, Lincoln, NE		3000123.00	N/A	No photos were available for the property.
Hopkins, Kerry	5501 Channel Dr, Lincoln, NE		3000123.03	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000021.00	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000021.01	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000022.00	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000028.00	N/A	No photos were available for the property.
Richardson, Dean & Glen Hopkins	262 Wiant St, Riverton, NE		3000062.00	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000064.00	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE	Customer 29	3000065.00	262 Waint St, Riverton, NE	There is a building on the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000067.00	N/A	No photos were available for the property.
Hopkins, Glen	262 Wiant St, Riverton, NE		3000087.00	N/A	No photos were available for the property.
Hopkins, Trust Donna Sleight	4609 Wyman Drive, Sacramento, CA		3000123.05	N/A	No photos were available for the property.
Hopkins, Trust Donna Sleight	4609 Wyman Drive, Sacramento, CA		3000124.00	N/A	No photos were available for the property.
Jackson, Lester E & Beverly F	P.O. Box 82, Riverton, NE		3000080.00	N/A	No photos were available for the property.
Jackson, Lester E.	P.O. Box 82, Riverton, NE	Customer 30	3000079.00	227 McDonald St, Riverton, NE	There is a building on the property.
Jackson, Caroline J.	449 42 1/2 Rd, Riverton, NE		3000010.00	N/A	No photos were available for the property.
Jackson, Keith & Diane	370 Gold St, Riverton, NE		3000193.00	N/A	No photos were available for the property.
Jackson, Keith & Diane	370 Gold St, Riverton, NE	Customer 31	3000197.00	370 Gold St, Riverton, NE	There is a building on the property.
Jackson, Keith & Diane	370 Gold St, Riverton, NE		3000200.00	N/A	No photos were available for the property.
Nichols, Ronnie L % Jeremy & Kelly Jackson - Cont.	584 Gold St, Riverton, NE	Customer 32	3000186.00	584 Gold St, Riverton, NE	There is a building on the property.
Nichols, Dianne M. & Jackson, Kelly J	540 Gold St, Riverton, NE	Customer 33	3000187.00	540 Gold St, Riverton, NE	There is a building on the property.
Nichols, Dianne M & Jackson, Kelly J	540 Gold St, Riverton, NE		3000189.00	N/A	No photos were available for the property.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Nichols, Dianne M & Jackson, Kelly J	540 Gold St, Riverton, NE		3000190.00	N/A	No photos were available for the property.
Nichols, Dianne M & Jackson, Kelly J	540 Gold St, Riverton, NE		3000192.00	N/A	No photos were available for the property.
Nichols, Dianne M & Jackson, Kelly J	540 Gold St, Riverton, NE		3000196.00	N/A	No photos were available for the property.
Nichols, Ronnie L % Jeremy & Kelly Jackson - Cont	584 Gold St, Riverton, NE		3000249.00	N/A	No photos were available for the property.
Nichols, Ronnie L % Jeremy & Kelly Jackson - Cont	584 Gold St, Riverton, NE		3000250.00	N/A	No photos were available for the property.
Jackson, Tim	643 Crosby St, Riverton, NE		3000082.00	N/A	No photos were available for the property.
Jackson, Tim	643 Crosby St, Riverton, NE		3000083.00	N/A	No photos were available for the property.
Jackson, Tim	643 Crosby St, Riverton, NE		3000084.00	N/A	No photos were available for the property.
Jackson, Tim	643 Crosby St, Riverton, NE	Customer 34	3000095.00	643 Crosby St, Riverton, NE	There is a building on the property.
Jackson, Tim	643 Crosby St, Riverton, NE		3000096.00	N/A	No photos were available for the property.
Jackson, Tim J	643 Crosby St, Riverton, NE		3000097.00	N/A	No photos were available for the property.
Jackson, Tim J	643 Crosby St, Riverton, NE		3000098.00	N/A	No photos were available for the property.
Jackson, Tim J	643 Crosby St, Riverton, NE		3000099.00	N/A	No photos were available for the property.
Jackson, Tim J	643 Crosby St, Riverton, NE		3000100.00	N/A	No photos were available for the property.
Jameson, Danial L	231 Gold St, Riverton, NE		3000235.00	N/A	No photos were available for the property.
Jameson, Danial L.	231 Gold St, Riverton, NE		3000236.00	232 Douglas St, Riverton, NE	No photos were available for the property.
Jameson, Danial L	231 Gold St, Riverton, NE		3000237.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Jameson, Danial L	231 Gold St, Riverton, NE	Customer 35	3000238.00	231 Gold St, Riverton, NE	There is a building on the property.
Jameson, Hazel G Et Al	185 Gold St, Riverton, NE	Customer 36	3000208.00	185 Gold St, Riverton, NE	There is a building on the property.
Jones, Franklin C & Mary Linda Blackwell Trustees of the FC & MLB Jones Rev Trust	PO Box 783, Gatlinburg, TN	Customer 37	3000104.00	181 Lincoln St, Riverton, NE	There is a building on the property.
Jones, Franklin C & Mary Linda Blackwell Trustees of the FC & MLB Jones 2010 Rev Trust	PO Box 783, Gatlinburg, TN		3000202.00	N/A	No photos were available for the property.
Jones, Franklin C & Mary Linda Blackwell Trustees of the FC & MLB Jones 2010 Rev Trust	PO Box 783, Gatlinburg, TN		3000203.00	N/A	No photos were available for the property.



VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Kaufman, Mary E. & Richard L Trustee of the Kaufman Family Trust	21331 E Hwy 28A, Chelsea, OK		3000128.00	N/A	No photos were available for the property.
Knehans, Randy G & Janet K Walter E & Judy F Knehans	762 100 Rd, Riverton, NE	Customer 38	3000218.00	151 Johnson St, Riverton, NE	There is a building on the property.
Knehans, Randy G & Janet K Walter E & Judy F Knehans	762 100 Rd, Riverton, NE		3000219.00	N/A	No photos were available for the property.
Lammers, Michael	745 Gold St, Riverton, NE		3000049.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Lammers, Ronnie	641 Gold St, Riverton, NE	Customer 39	3000041.00	220 O'Sullivan St, Riverton, NE	There is a building on the property.
Lammers, Ronnie	641 Gold St, Riverton, NE	Customer 40	3000240.00	641 Gold St, Riverton, NE	There is a building on the property.
Riverton American, Legion Post #328		Customer 41	3000008.00	343 Lincoln St, Riverton, NE	There is a building on the property.
Lewis, Aaron & Brook M	647 43 Rd, Riverton, NE		3000244.00	N/A	No photos were available for the property.
Lucht, Ben Et Al	P.O. Box 112, Riverton, NE	Customer 42	3000073.00	325 McDonald St, Riverton, NE	There is a building on the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000220.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000226.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000227.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000232.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000233.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000239.00	N/A	No photos were available for the property.
Lucht, Ben	PO Box 112, Riverton, NE		3000242.00	N/A	No photos were available for the property.
Lucht, Debra	745 Gold St, Riverton, NE		3000241.00	N/A	No photos were available for the property.
Lucht, Debra	745 Gold St, Riverton, NE	Customer 43	3000243.00	745 Gold St, Riverton, NE	There is a building on the property.
Lucht, Dustin Lee & Jeralynn Lucht	104 Lincoln St, Riverton, NE	Customer 44	3000225.00	172 Lincoln St, Riverton, NE	There is a building on the property.
Mast, Eugene	PO Box 91, Riverton, NE		3000045.00	N/A	No photos were available for the property.
Mast, Eugene	PO Box 91, Riverton, NE		3000046.00	N/A	No photos were available for the property.
Mast, Eugene	PO Box 91, Riverton, NE	Customer 45	3000047.00	261 Crosby St, Riverton, NE	There is a building on the property.
Dell, Hugh & Melba L % Mcentaffer, Larry D Cont	PO Box 21, Riverton, NE	Customer 46	3000039.00	330 Kennedy St, Riverton, NE	There is a building on the property
Minnick, Colleene C.	905 N Franklin, Red Cloud, NE		3000166.00	N/A	No photos were available for the property.
Minnick, Colleene C.	905 N Franklin, Red Cloud, NE		3000167.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
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**EXHIBIT G**

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Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Minnick, Colleene C.	905 N Franklin, Red Cloud, NE		3000213.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Minnick, Colleene	905 N Franklin, Red Cloud, NE		3000214.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Minnick, Danny K.	PO Box 93, Riverton, NE	Customer 47	3000002.00	N/A	Property is a barn; APA is uncertain if receiving utilities.
Minnick, Danny K	PO Box 93, Riverton, NE		3000066.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000086.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000088.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000090.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000091.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000092.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000093.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000118.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE		3000119.00	N/A	No photos were available for the property.
Minnick, Danny K	PO Box 93, Riverton, NE	Customer 48	3000121.00	280 Warriner St, Riverton, NE	There is a building on the property.
Minnick, Danny	P.O. Box 93, Riverton, NE		3000165.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Minnick, Danny K	PO Box 93, Riverton, NE	Customer 49	3000206.00	154 Johnson St, Riverton, NE	There is a building on the property.
Minnick, Danny K.	P.O. Box 93, Riverton, NE	Customer 50	3000207.00	153 Gold St, Riverton, NE	There is a building on the property.
Minnick, Danny K.	P.O. Box 93, Riverton, NE		3000210.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Minnick, Danny K.	P.O. Box 93, Riverton, NE		3000211.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000134.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000135.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000144.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000145.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000146.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000147.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000149.00	N/A	No photos were available for the property.
Minnick, Duane Et Al	905 N Franklin, Red Cloud, NE		3000150.00	N/A	No photos were available for the property.
Minnick, Rick D & Gerald D	239 Rd J, Inavale, NE		3000122.01	N/A	No photos were available for the property.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE		3000023.01	N/A	No photos were available for the property.
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE	Customer 51	3000033.00	222 Fuller St, Riverton, NE	There is a building on the property.
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE	Customer 52	3000034.00	282 Fuller St, Riverton, NE	There is a building on the property.
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE		3000034.01	N/A	No photos were available for the property.
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE		3000035.00	N/A	No photos were available for the property.
Nelson, Barry K & Melissa J Peden Nelson	222 Fuller St, Riverton, NE		3000036.00	N/A	No photos were available for the property.
Nelson, Barry & Melissa	222 Fuller St, Riverton, NE	Customer 53	3000038.00	251 Fuller St, Riverton, NE	There is a building on the property.
Nelson, Barry K & Melissa J	222 Fuller St, Riverton, NE	Customer 54	3000058.00	371 Kennedy St, Riverton, NE	There is a building on the property.
Nelson, Barry K & Melissa J	222 Fuller St, Riverton, NE		3000078.00	425 Fuller St, Riverton, NE	No photos were available for the property.
Nelson, Barry K & Melissa J	222 Fuller St, Riverton, NE	Customer 55	3000094.00	375 Hill St, Riverton, NE	There is a building on the property.
Nelson, Barry & Melissa	222 Fuller St, Riverton, NE	Customer 56	3000115.00	245 O'Sullivan St, Riverton, NE	There is a building on the property.
Oaklund, Katrina	42056 Rd 735, Elwood, NE	Customer 57	3000126.00	548 Sheridan St, Riverton, NE	There is a building on the property.
Overleese, Michael J	2104 Hwy 136, Riverton, NE	Customer 58	3000143.00	545 Harrison St, Riverton, NE	There is a building on the property.
Overleese, Michael J	2104 Hwy 136, Riverton, NE		3000201.00	N/A	No photos were available for the property.
Probasco, Beverly	38186 Rd 717, McCook, NE		3000123.02	N/A	No photos were available for the property.
Probasco, Dennis	38186 Rd 717, McCook, NE		3000123.01	N/A	No photos were available for the property.
Porter, Elmer E Et Ux & Ethel B Brush	484 Gold St, Riverton, NE		3000188.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Porter, Elmer & Hazel & Ethel B Brush	484 Gold St, Riverton, NE	Customer 59	3000194.00	484 Gold St, Riverton, NE	There is a building on the property.
Reed, Roger	PO Box 12, Riverton, NE	Customer 60	3000182.00	174 Chestnut St, Riverton, NE	There is a building on the property.
Reed, Roger	PO Box 12, Riverton, NE		3000185.00	N/A	No photos were available for the property.
Reiss, Brad A & Patricia D	174 Wiant St, Riverton, NE	Customer 61	3000026.00	174 Waint St, Riverton, NE	There is a building on the property.
Reiss, Brad A & Patricia D	174 Wiant St, Riverton, NE		3000027.00	N/A	No photos were available for the property.
Riverton On The, Republican, Inc. A NE Corp			3000129.00	N/A	No photos were available for the property.
Riverton On The, Republican, Inc A NE Corp			3000234.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
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**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Riggins, Connie	PO Box 4, Riverton, NE		3000106.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Riggins, Connie	P.O. Box 4, Riverton, NE	Customer 62	3000116.00	217 O'Sullivan St, Riverton, NE	There is a building on the property.
Dept. Of Roads			3000120.00	N/A	No photos were available for the property.
Dept. Of Roads			3000148.00	N/A	No photos were available for the property.
Dept. Of Roads			3000172.00	N/A	No photos were available for the property.
Dept.			3000175.00	N/A	No photos were available for the property.
Dept Of Roads			3000180.00	N/A	No photos were available for the property.
Dept. Of Roads			3000212.00	N/A	No photos were available for the property.
Dept. Of Roads			3000222.00	N/A	No photos were available for the property.
Rose, Leslie V. Et Ux	171 Lincoln St, Riverton, NE		3000037.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Rose, Leslie V. & Marjorie Ann	171 Lincoln St, Riverton, NE	Customer 63	3000103.00	171 Lincoln St, Riverton, NE	There is a building on the property.
Rose, Leslie V & Marjorie A	171 Lincoln St, Riverton, NE		3000176.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Rose, Leslie V. & Marjorie A.	171 Lincoln St, Riverton, NE		3000177.00	N/A	No photos were available for the property.
Rose, Leslie V & Marjorie A	171 Lincoln St, Riverton, NE		3000178.00	N/A	No photos were available for the property.
Rose, Leslie V. & Marjorie A.	171 Lincoln St, Riverton, NE		3000181.00	N/A	No photos were available for the property.
Rose, Steven Vaughn	641 N Locust St, Red Cloud, NE		3000125.00	385 Chestnut St, Riverton, NE	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Russell, John C.	8311 State Highway 78 W, Beulah, CO		3000174.00	N/A	No photos were available for the property.
Rust, Anna Et Al	PO Box 63, Riverton, NE	Customer 64	3000110.00	133 Holdrege St, Riverton, NE	There is a building on the property.
Schamp, Honey Bess	622 White Rock, Smith Center, KS		3000151.00	N/A	No photos were available for the property.
Schamp, Malvin & Honey Bess	622 White Rock, Smith Center, KS		3000152.00	N/A	No photos were available for the property.
Schmidt, Alan C.	PO Box 22 , Riverton, NE	Customer 65	3000159.00	164 Gold St, Riverton, NE	There is a building on the property.
Schmidt, Jr., Guy Edward Life Est.	141 W 8th Ave, Red Cloud, NE	Customer 66	3000081.00	255 McDonald St, Riverton, NE	There is a building on the property.
Schmidt, Jack L & Mai H	PO Box 83, Riverton, NE		3000059.01	N/A	No photos were available for the property.
Schmidt, Jack L & Mai H	PO Box 83, Riverton, NE		3000074.00	N/A	No photos were available for the property.
Schmidt, Jack L & Mai H	PO Box 83, Riverton, NE		3000075.00	N/A	No photos were available for the property.
Schmidt, Jackie & Mai	PO Box 83, Riverton, NE		3000076.00	N/A	No photos were available for the property.
Schmidt, Jackie L & Mai	PO Box 83, Riverton, NE		3000077.00	N/A	No photos were available for the property.

VILLAGE OF RIVERTON  
**UTILITY PARCEL LISTING**  
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**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Schmidt, Jack L & Mai H	PO Box 83, Riverton, NE		3000085.00	N/A	No photos were available for the property.
Schmidt, Jackie L.	PO Box 83, Riverton, NE		3000110.01	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Schmidt, Jackie L.	P.O. Box 83, Riverton, NE	Customer 67	3000111.00	N/A	There is a building on the property.
Schmidt, Jackie L.	P.O. Box 83, Riverton, NE		3000112.00	N/A	No photos were available for the property.
Schmidt, Jackie & Mai	PO Box 83, Riverton, NE		3000137.00	N/A	No photos were available for the property.
Schmidt, Jackie & Mai	P.O. Box 83, Riverton, NE		3000138.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Schmidt, Jackie	P.O. Box 83, Riverton, NE		3000139.00	N/A	No photos were available for the property.
Schmidt, Jackie L	P.O. Box 83, Riverton, NE	Customer 68	3000140.00	415 Chestnut St, Riverton, NE	There is a building on the property.
Schmidt, Jackie & Mai	P.O. Box 83, Riverton, NE		3000141.00	N/A	No photos were available for the property.
Schmidt, Jackie & Mai	PO Box 83, Riverton, NE		3000142.00	N/A	No photos were available for the property.
Schmidt, Jackie & Mai	PO Box 83, Riverton, NE		3000191.00	N/A	No photos were available for the property.
Schmidt, Orley G. & Dorothy E	P.O. Box 66, Riverton, NE		3000043.00	N/A	No photos were available for the property.
Schmidt, Orley J	PO Box 66, Riverton, NE		3000044.00	N/A	No photos were available for the property.
Schmidt, Orley G.	P.O. Box 66, Riverton, NE	Customer 69	3000050.00	368 O'Sullivan St, Riverton, NE	There is a building on the property.
Schmidt, Orley J.	P.O. Box 66, Riverton, NE	Customer 70	3000051.00	N/A	There is a building on the property.
Schmidt, Orley G.	P.O. Box 66, Riverton, NE		3000052.00	N/A	No photos were available for the property.
Schmidt, Orley J.	P.O. Box 66, Riverton, NE	Customer 71	3000053.00	N/A	Property is a barn; APA is uncertain if receiving utilities.
Schmidt, Orley J.	P.O. Box 66, Riverton, NE	Customer 72	3000122.00	N/A	There is a building on the property.
Schmidt, Orley J	PO Box 66, Riverton, NE		3000122.02	N/A	No photos were available for the property.
Shannon, Harold L & Carol Geraldine Life Estate	158 Rock St, Riverton, NE	Customer 73	3000217.00	158 Rock St, Riverton, NE	There is a building on the property.
State Of NE			3000179.00	N/A	No photos were available for the property.
State Of NE			3000184.00	N/A	No photos were available for the property.
Thompson, James & Patricia	1625 Gifford Dr, Longmont, CO	Customer 74	3000060.00	346 Fuller St, Riverton, NE	There is a building on the property.
Thompson, James & Patricia	1625 Gifford Dr, Longmont, CO		3000061.00	N/A	No photos were available for the property.
Thompson, James W & Patricia D	1625 Gifford Dr, Longmont, CO		3000068.00	N/A	No photos were available for the property.
Thompson, James W & Patricia D	1625 Gifford Dr, Longmont, CO		3000072.00	N/A	No photos were available for the property.
Valley Worship Center, Inc	PO Box 44, Riverton, NE	Customer 75	3000004.00	N/A	There is a building on the property.
Walker, Beverly	PO Box 45, Riverton, NE	Customer 76	3000003.00	182 O'Sullivan St, Riverton, NE	There is a building on the property.
Weaver, John	PO Box 111, Riverton, NE	Customer 77	3000069.00	462 Fuller St, Riverton, NE	There is a building on the property.
Weaver, John	PO Box 111, Riverton, NE		3000070.00	N/A	No photos were available for the property.
Weaver, John	PO Box 111, Riverton, NE		3000071.00	N/A	No photos were available for the property.

VILLAGE OF RIVERTON  
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 OCTOBER 1, 2013, THROUGH JANUARY 31, 2015

**EXHIBIT G**

Per Franklin County Assessor City Tax Listing and Franklin County GIS Workshop Online					
Customer	Customer Mailing Address	APA Assigned Number	Parcel Number	Address Per Assessor	Notes
Brown, Wilma % Cathy Webber	1006 14th Ave, Franklin, NE		3000007.00	283 Lincoln St, Riverton, NE	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Webber, Marvin E. Life Estate	402 Maine Ave, Inavale, NE		3000224.00	148 Lincoln St, Riverton, NE	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Wentworth, Dean	1011 6th Ave., Apt. 208, Kearney, NE		3000048.00	N/A	There is a building on the property; however, it does not appear that it would be receiving utilities from the Village.
Wentworth, Dean	1011 6th Ave., Apt. 208, Kearney, NE		3000089.00	N/A	No photos were available for the property.
Wentworth, William Dean	1011 6th Ave, Apt. 208, Kearney, NE		3000117.00	N/A	No photos were available for the property.
Wentworth, W. Dean	1011 6th Ave., Apt. 208, Kearney, NE		3000183.00	N/A	No photos were available for the property.
Wentworth, Joshua S	641 N Cherry St, Red Cloud, NE		3000105.00	N/A	No photos were available for the property.
Wigget, Cleo & Connie	PO Box 114, Riverton, NE	Customer 78	3000040.00	281 Fuller St, Riverton, NE	There is a building on the property.
Worman, Robert E & Sharron K.	262 O'Sullivan St, Riverton, NE	Customer 79	3000042.00	262 O'Sullivan St, Riverton, NE	There is a building on the property.
Ziegler Farms, Inc	2422 Hwy 136 , Riverton, NE		3000161.00	N/A	No photos were available for the property.

**Note:** Columns 1, 2, 4, and 5 of this exhibit were originally obtained from the Franklin County Assessor's records. The remaining columns were added and categorized by the APA to the best of our abilities based on the information available – primarily pictures from the Franklin County GIS Workshop Online (<http://franklin.gisworkshop.com>). If a property looked as if it was habitable at the time of the picture, the APA assigned a customer number in column 3.