

**ATTESTATION REPORT
OF THE
LINCOLN COUNTY TREASURER**

JANUARY 1, 2019, THROUGH MAY 31, 2019

**This document is an official public record of the State of Nebraska, issued by
the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original
document and may be prohibited by law.**

Issued on July 15, 2019

The Nebraska Auditor of Public Accounts Office was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Charlie Janssen was elected in November 2014 and re-elected in November 2018, as the Nebraska Auditor of Public Accounts. He was sworn into office on January 8, 2015, as Nebraska's 25th State Auditor.

The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.

We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.

We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.

Audit Staff Working on This Examination

Mary Avery – Special Audits Manager
Deann Haeffner, CPA – Assistant Deputy State Auditor
Rachel Heeney, CPA, CFE – Auditor-In-Charge
Dakota Christensen, CPA – Auditor-In-Charge

Our reports can be found electronically at: <http://www.auditors.nebraska.gov>

Additionally, you may request them by contacting us at:

Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
P.O. Box 98917
Lincoln, Nebraska 68509
Phone: 402-471-2111

LINCOLN COUNTY TREASURER

TABLE OF CONTENTS

	<u>Page</u>
Background Information Section	
Background	1 - 2
Key Officials and Agency Contact Information	3
Comments Section	
Summary of Comments	4
Comments and Recommendations	5 - 12
Financial Section	
Independent Accountant's Report	13 - 14
Schedule of Financial Activity	15
Notes to the Schedule	16
Supplementary Information	17
Exhibit A – Checks Received, Not Receipted, Not Deposited on 5/15/2019	18 - 23
Exhibit B – Checks Received, Unreceipted with Blank Amounts on 5/15/2019	24 - 26
Exhibit C – Checks Received, Receipted, Not Deposited on 5/15/2019.	
Note says date deposit 3/8/2019	27
Exhibit D – Lincoln County Treasurer Manual Daily Balance Sheet 5/10/2019	28
Exhibit E – Lincoln County Treasurer APA Prepared Daily Balance Sheet 5/10/2019	29 - 33
Exhibit F – Lincoln County Treasurer APA Prepared Daily Balance Sheet 5/31/2019	34 - 38
Exhibit G – APA Prepared Bank Reconciliation 5/31/2019	39 - 41
Exhibit H – Property Tax Credit Variance Breakdown 5/31/2019	42 - 44

LINCOLN COUNTY TREASURER

BACKGROUND

Lincoln County (County) is one of 93 counties in Nebraska and has a county seat located in North Platte. The County Treasurer is elected to a four-year term and is responsible for the collection and distribution of various types of local and State receipts. Lorie Koertner was elected County Treasurer on November 6, 2018, and took office on January 3, 2019.

On May 13, 2019, the County Board of Commissioners (Board) removed both Lorie Koertner as County Treasurer and Jennifer Hergenrader as Deputy County Treasurer pursuant to Neb. Rev. Stat. 23-1603 (Cum. Supp. 2018), which provides the following:

If any county treasurer neglects or refuses to render any account or settlement required by law, fails or neglects to account for any balance due the state, county, township, school district, or any other municipal subdivision, or is guilty of any other misconduct in office, the county board may forthwith remove the county treasurer from office, and appoint some suitable person to perform the duties of the county treasurer until a successor is elected or appointed and qualified.

On May 20, 2019, the Board designated Shelli Franzen to perform the duties of the County Treasurer until the election or appointment of a successor.

The Auditor of Public Accounts (APA) was contacted by both the Board and the County Attorney on May 13, 2019, to conduct an audit of the County Treasurer’s office. On May 15, 2019, staff of the APA were onsite in North Platte and performed a count of the cash and checks on hand as well as reviewed the available balancing records. Shelli Franzen was on leave that week, and the remaining office staff were unfamiliar with the daily balancing procedures and had not deposited money in the bank for the last several days. The former County Treasurer, Sue Fleck, arrived on May 15, 2019, to volunteer her services in helping with the office’s operations.

Because of the inability of the County Treasurer’s office staff to perform their duties, including making routine bank deposits, the APA noted that a considerable amount of money was on hand. The following table reflects the undeposited cash, checks, and credit card charges counted for activity received by the office between May 10, 2019, to May 15, 2019:

Transaction Type	Date Collected	Collection Type	Amount
Real Estate	Float	Cash	\$ 200.00
Motor Vehicle	Float	Cash	\$ 200.00
Vault	Float	Cash	\$ 1,080.50
Vault	Float	Cash	\$ 200.00
Vault	Float	Cash	\$ 200.00
Motor Vehicle	Float	Cash	\$ 200.00
Motor Vehicle	Float	Cash	\$ 200.00
Vault	Float	Cash	\$ 842.67
Long	Unknown	Cash	\$ 100.00
	Float Total		\$ 3,223.17
Driver’s License	5/10/2019	Cash	\$ 497.50
Driver’s License	5/10/2019	Checks	\$ 266.00
Driver’s License	5/10/2019	Credit Cards	\$ 347.50
Motor Vehicle	5/10/2019	Cash	\$ 6,273.27
Motor Vehicle	5/10/2019	Checks	\$ 44,602.15
Motor Vehicle	5/10/2019	Credit Cards	\$ 10,345.72
	5/10/2019 Total		\$ 62,332.14
Real Estate	5/13/2019	Cash	\$ 900.00
Real Estate	5/13/2019	Checks	\$ 729,352.82
Driver’s License	5/13/2019	Cash	\$ 365.50
Driver’s License	5/13/2019	Checks	\$ 164.50
Driver’s License	5/13/2019	Credit Cards	\$ 216.50

LINCOLN COUNTY TREASURER

BACKGROUND
(Concluded)

Transaction Type	Date Collected	Collection Type	Amount
Motor Vehicle	5/13/2019	Cash	\$ 5,159.41
Motor Vehicle	5/13/2019	Checks	\$ 35,395.59
Motor Vehicle	5/13/2019	Credit Cards	\$ 11,773.22
	5/13/2019 Total		\$ 783,327.54
Real Estate	5/14/2019	Cash	\$ 850.00
Real Estate	5/14/2019	Checks	\$ 352,385.09
Motor Vehicle	5/14/2019	Cash	\$ 7,204.57
Motor Vehicle	5/14/2019	Checks	\$ 24,049.27
Motor Vehicle	5/14/2019	Credit Cards	\$ 6,039.02
Driver's License	5/14/2019	Cash	\$ 523.00
Driver's License	5/14/2019	Checks	\$ 119.50
Driver's License	5/14/2019	Credit Cards	\$ 218.00
	5/14/2019 Total		\$ 391,388.45
Real Estate	5/15/2019	Checks	\$ 50,435.60
Motor Vehicle	5/15/2019	Checks	\$ 24.00
Motor Vehicle	5/15/2019	Credit Cards	\$ 338.50
Motor Vehicle	5/15/2019	Cash	\$ 771.20
Motor Vehicle	5/15/2019	Checks	\$ 706.50
Motor Vehicle	5/15/2019	Credit Cards	\$ 3,590.63
Driver's License	5/15/2019	Cash	\$ 180.00
Driver's License	5/15/2019	Checks	\$ 106.00
Driver's License	5/15/2019	Credit Cards	\$ 26.50
	5/15/2019 Total		\$ 56,178.93
	Total Counted		\$ 1,296,450.23

In addition to the above, there was an extremely large amount of checks maintained in envelopes and piles on desks that had not been receipted or deposited. See **Comment 1** for more details.

On June 3, 2019, APA staff returned to the County to verify that the checks and cash discovered during the earlier May 15, 2019, visit had been receipted and deposited appropriately. During this second visit, the County Treasurer's office staff were found to be continuing to struggle with balancing procedures, resulting in the Daily Balance Sheets having not been completed since May 10, 2019. A review of the office records for the period May 11, 2019, through May 31, 2019, revealed other serious issues. This prompted the APA to reconcile not only the office records for the entire month of May 2019 but also all of the County bank accounts from January through May 2019.

It should be noted that the APA did not audit the County Treasurer's office functions (payroll and office expenditures), only the activity collected, disbursed, and distributed. The results of this limited audit, including issues noted prior to and after May 10, 2019, through May 31, 2019, are presented hereinafter.

LINCOLN COUNTY TREASURER

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Name	Title	Term Ending
Lorie Koertner	County Treasurer	January 2022
Jennifer Hergenrader	Deputy County Treasurer	
Shelli Franzen	Interim County Treasurer	
Sue Fleck	Former County Treasurer	

Lincoln County
301 N. Jeffers
North Platte, NE 69101
www.co.lincoln.ne.us

LINCOLN COUNTY TREASURER

SUMMARY OF COMMENTS

During our examination of the Lincoln County (County) Treasurer, we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comments #1, “Unreceipted Collections” and #2, “Inaccurate Daily Balance Sheets and No Bank Reconciliations,” are considered significant deficiencies.

By using qualifying words such as “alleged” or “allegedly” herein to describe certain incidents or activities, the APA seeks to avoid the possibility that a report comment might be mistaken as containing an imputation of criminality. However, utilization of such modifying terms is not meant to indicate a lack of supporting documentation for the report comment or any insufficiency or other shortcoming relating thereto.

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

1. ***Unreceipted Collections:*** Cash and checks on hand had not been receipted into the accounting records or deposited to the bank. There were 347 checks dated January 17, 2019, to May 10, 2019, totaling \$6,124,744.09, and 16 checks dated between May 11, 2019, to May 14, 2019, totaling \$11,455.75, that had not been receipted or deposited by May 15, 2019.
2. ***Inaccurate Daily Balance Sheets and No Bank Reconciliations:*** The County’s bank accounts had not been reconciled to the book balances, and financial activity had not been recorded to the correct accounts on the Daily Balance Sheets. The County did not maintain an accurate or complete check register. On May 1, 2019, a deposit of \$3,437,694.60 in bond proceeds was made for the County Road Fund; however, that amount was not receipted or recorded on any County records. Additionally, there were 22 deposits from the State and Federal government, totaling \$1,072,271.91, that had not been receipted or recorded on the County records. Numerous other reconciling issues were also noted.
3. ***Tax Credit Money Not Distributed Correctly:*** The Tax Credit money received from the State was not distributed correctly to the political subdivisions of the County. The over and underpayments range from (\$29,843.82) to \$17,254.73 and affect 106 funds or entities.
4. ***Fines and License Money Not Distributed:*** The money received from the courts for fines and licenses was not distributed timely. For January through April, there was \$139,022.23 that had not been distributed.
5. ***Pledged Collateral Documentation:*** The County lacked documentation to support that its bank deposits were adequately secured.

More detailed information regarding the above items is provided hereinafter. 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 County Treasurer.

Draft copies of this report were furnished to the County Board of Commissioners and the County Treasurer to provide 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.

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

1. Unreceipted Collections

During our May 15, 2019, visit to the Lincoln County (County) Treasurer’s office, we noted numerous piles of checks and cash throughout the office that had not been receipted or deposited. In addition to the amounts already disclosed in the Background section of this report regarding the cash count of activity for May 10 to May 15, 2019, the following were found:

Description	Amount	See Details on Exhibits
225 checks dated from 1/17/2019 to 5/10/2019.	\$ 5,755,823.76	Exhibit A
93 signed checks dated from 4/28/2019 to 5/10/19 with blank amounts, waiting for County Treasurer to complete, receipt, and deposit. The amounts reflected are the amounts subsequently receipted.	\$ 225,568.42	Exhibit B
29 checks, dated between 2/15/2019 to 4/16/2019, with a note to date the deposit 3/8/2019.	\$ 143,351.91	Exhibit C
<i>Sub-Total Before May 10, 2019 – 347 checks</i>	\$ 6,124,744.09	
16 checks dated from 5/11/2019 to 5/14/2019.	\$ 11,455.75	Exhibit A
Total All	\$ 6,136,199.84	

The majority of the above checks were not restrictively endorsed. All of the envelopes containing checks had been opened, and some checks without envelopes were stacked in piles on office desks.

Neb. Rev. Stat. § 23-1601 (Reissue 2012) states, in part, the following:

(1) It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. . . .

* * * *

(4)(a) On or before the fifteenth day of each month, the county treasurer (i) shall pay to each city, village, school district, educational service unit, county agricultural society, and rural or suburban fire protection district located within the county the amount of all funds collected or received for the city, village, school district, educational service unit, county agricultural society, and rural or suburban fire protection district the previous calendar month, including bond fund money when requested by any city of the first class under section 16-731.

When money received by the County Treasurer is not receipted and deposited timely, there is an increased likelihood that it will not be distributed as directed by law.

Additionally, good accounting procedures require money collected by the County Treasurer to be receipted and deposited timely to provide security for those funds and to reduce the risk of their loss or misuse. Those same procedures should ensure also that checks received by the County Treasurer are restrictively endorsed immediately to safeguard them from possible misappropriation.

Without such procedures, there is an increased risk for not only noncompliance with State statute but also the loss or misuse of public funds.

We recommend the County Treasurer implement procedures to ensure all money received is receipted and deposited timely so that it can be distributed in accordance with State statute and properly protected from loss or misuse. Those same procedures should ensure also that checks received are restrictively endorsed immediately to safeguard them from possible misappropriation.

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS
(Continued)

2. **Inaccurate Daily Balance Sheets and No Bank Reconciliations**

We noted that the Daily Balance Sheets (DBS) maintained by the Lincoln County (County) Treasurer, which are used to document the amount of cash and money in the County’s various banks accounts and balance it to the amount of collections and disbursements on a given day, were not accurate. See **Exhibit D** for a copy of the May 10, 2019, manual daily balance sheet.

More specifically, the following problems were observed:

- Bank reconciliations had not been performed for any of the County’s bank accounts. We noted that the County Treasurer’s office did not maintain an official check register or an accurate listing of checks issued on the checking account. The office was using Quickbooks to print checks issued, but the listing of checks issued was not complete and contained checks that had been voided.
 - Check number 28825, dated May 22, 2019, for \$18,692.35, cleared the bank on June 14, 2019, but it was not recorded in Quickbooks as of May 31, 2019.
 - The primary checking account balance at First National Bank had not been reconciled to the balance on the DBS since December 31, 2018.
 - It could not be determined when the last time the credit card bank account balance at First National Bank had been reconciled to the balance on the DBS. An unknown variance of \$988.13 was noted at December 31, 2018. The APA adjusted for this on the May 10, 2019, DBS. See **Exhibit E**.
 - As a result of errors and posting deposits to incorrect accounts on the DBS, the following variances were noted as of May 10, 2019. See **Exhibit E**.

Detail of Transactions

Date	FNB Checking	FNB Credit Card	E-Checks
1/4/2019	\$ 14,281.80		\$ (14,281.80)
1/7/2019	\$ 11,015.56		\$ (11,015.56)
1/8/2019	\$ 1,716.88		\$ (1,716.88)
2/4/2019	\$ (17,440.06)	\$ 17,440.06	
2/8/2019	\$ (5,557.71)	\$ 5,557.71	
2/11/2019	\$ (26.68)	\$ 26.68	
2/15/2019	\$ 2,478.49	\$ (2,478.49)	
2/20/2019	\$ 1,379.29		\$ (1,379.29)
2/25/2019	\$ 11,500.69		\$ (11,500.69)
3/1/2019		\$ 337.15	\$ (337.15)
3/4/2019	\$ 638.28		\$ (638.28)
3/6/2019	\$ 7,876.35		\$ (7,876.35)
3/7/2019	\$ 5,192.48		\$ (5,192.48)
3/13/2019	\$ 4,129.37	\$ (4,129.37)	
3/15/2019	\$ 8,638.20		\$ (8,638.20)
3/18/2019	\$ 1,709.10		\$ (1,709.10)

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS
(Continued)

2. Inaccurate Daily Balance Sheets and No Bank Reconciliations (Continued)

Date	FNB Checking	FNB Credit Card	E-Checks
3/25/2019	\$ 626.25		\$ (626.25)
4/8/2019	\$ (510.05)	\$ 510.05	
4/10/2019	\$ 33,213.40	\$ (33,213.40)	
4/12/2019	\$ 54,133.97		\$ (54,133.97)
4/16/2019	\$ 957.99		\$ (957.99)
4/23/2019	\$ 20,342.02	\$ (20,342.02)	
4/26/2019	\$ 41,036.51		\$ (41,036.51)
4/29/2019	\$ 54,639.62		\$ (54,639.62)
4/30/2019	\$ 2,842,538.32	\$ (2,842,538.32)	
4/30/2019	\$ 41,805.31		\$ (41,805.31)
5/1/2019	\$ 2,801.21		\$ (2,801.21)
5/2/2019	\$ 17,553.03	\$ (17,553.03)	
5/2/2019	\$ 1,628.63		\$ (1,628.63)
5/3/2019	\$ 15,477.96		\$ (15,477.96)
5/6/2019	\$ 32,148.17	\$ (32,148.17)	
5/6/2019	\$ 67,269.05		\$ (67,269.05)
5/8/2019	\$ 52,843.97		\$ (52,843.97)
5/9/2019	\$ 1,564.15		\$ (1,564.15)
5/10/2019	\$ 1,980.46		\$ (1,980.46)
5/8/2019		\$.50	
3/13/2019		\$ (1,152.97)	
3/20/2019		\$ (6.50)	
12/31/2018		\$ (988.13)	
Total	\$ 3,329,582.01	\$ (2,930,678.25)	\$ (401,050.86)

- The E-Checks DBS balance included a declined credit card charge for \$1,806.85 on April 25, 2019, but the receipt had not been voided as of May 31, 2019. See **Exhibit F**.
- A credit card charge deposited to the bank checking account on January 8, 2019, for \$4,448.84 had not been receipted as of May 31, 2019. See **Exhibit G**.
- A deposit on May 1, 2019, from bond proceeds of \$3,437,694.60 had not been receipted to the County Road Fund or recorded on the DBS as of May 31, 2019. See **Exhibit F**.
- The May 31, 2019 bank reconciliation prepared by the APA revealed the \$1,072,271.91 of Federal and State deposits that had not been receipted or recorded in the County records. See **Exhibit G**. Below is a summary of those funds:

Date	From	For	Amount
1/31/2019	Federal Deposited		\$ 1,926.71
2/8/2019	Federal Deposited		\$ 1,332.00
2/8/2019	Federal Deposited		\$ 1,926.52
3/8/2019	Federal Deposited		\$ 962.00

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS
(Continued)

2. Inaccurate Daily Balance Sheets and No Bank Reconciliations (Continued)

Date	From	For	Amount
3/12/2019	Federal Deposited		\$ 296.00
4/23/2019	Federal Deposited		\$ 1,628.00
5/23/2019	Federal Deposited	Ice Treas 310 Misc Pay	\$ 592.00
1/7/2019	State of NE	Child Support Enforcement	\$ 89,160.15
3/12/2019	State of NE	Child Support Enforcement	\$ 49,472.79
3/12/2019	State of NE	Game and Parks Irrigation Tax	\$ 191.20
3/12/2019	State of NE	Game and Parks Irrigation Tax	\$ 411.00
3/18/2019	State of NE	Buyback Funds	\$ 327,193.53
3/19/2019	State of NE	Jail Reimbursement	\$ 42,560.00
4/3/2019	State of NE	Child Support Enforcement	\$ 15,952.10
4/16/2019	State of NE	Game and Parks In Lieu	\$ 43,023.42
4/22/2019	State of NE	BELF RE Taxes	\$ 303,889.62
5/1/2019	State of NE	MFO Funds	\$ 134,121.49
5/2/2019	State of NE	EMPG Grant	\$ 15,970.07
5/2/2019	State of NE	Crime Commission Grant	\$ 7,124.66
5/10/2019	State of NE	Crime Commission Grant	\$ 25,823.26
5/12/2019	State of NE	Crime Commission Grant	\$ 7,660.93
5/22/2019	State of NE	EMPG Grant	\$ 1,054.46
	Total 22 Unreceipted Deposits	From Bank Statements	\$ 1,072,271.91

- o Interest received for three different money market bank accounts was received twice, once on March 20, 2019, and again on March 27, 2019. See **Exhibit E**.

Bank	Date	Receipt Number	Date	Receipt Number	Amount
Flatwater Bank	3/20/19	3035869	3/27/19	3035929	\$ 201.64
Adams Bank & Trust	3/20/19	3035872	3/27/19	3035930	\$ 439.57
Equitable Bank	3/20/19	3035859	3/27/19	3035928	\$ 234.25

- o While reconciling the bank accounts, the APA noted that the February Emergency Management Performance (EMPG) Grant Funds and the January fines were received twice. This resulted in a (\$44,066.88) error. See **Exhibit G**. The detail for these double entries is provided in the tables below.

REVENUEID	DESC1	DATE	DESC2	AMOUNT
3035134	2018 EMPG, PARTIAL	2/8/2019	ST OF NE	\$ 16,211.13
3035884	EMPG 2018-REGION 51	3/22/2019	ST OF NE	\$ 16,211.13

REVENUEID	DESC1	DATE	DESC2	AMOUNT
3035016	FINES/REIMBURSEMENT	COUNTY COURT	1/3/2019	\$ 22,695.75
3035019	MISCELLANEOUS FEES	DISTRICT COURT	1/4/2019	\$ 5,090.00
3035065	TOBACCO LICENSE		1/18/2019	\$ 10.00
3035885	FINES, LICENSES	NPPS	3/22/2019	\$ 27,795.75

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Inaccurate Daily Balance Sheets and No Bank Reconciliations** (Concluded)

- A \$40 bank charge in the Keno bank account at Wells Fargo on November 8, 2018, for audit confirmations had yet to be claimed to the County for reimbursement.

See **Exhibit E** for the APA-prepared May 10, 2019, DBS and **Exhibit F** for the APA-prepared May 31, 2019, DBS. See **Exhibit G** for the May 31, 2019, First National Bank reconciliation prepared by the APA.

Good internal control requires procedures to ensure that the County Treasurer's DBS and other accounting records are accurate at all times. Bank reconciliations should be prepared on at least a monthly basis.

Without such procedures, there is an increased risk for the loss or misuse of public funds.

We recommend the County Treasurer implement procedures to ensure financial transactions are recorded correctly on the DBS, and bank balances are reconciled to book balances in a timely manner. The APA has prepared the reconciliations and DBS through May 31, 2019, and will provide EXCEL forms and assist the County Treasurer's office with reconciling for June 2019, as needed.

3. **Tax Credit Money Not Distributed Correctly**

During testing, we noted that the distribution of Real Property Tax Credit was not calculated correctly. The Lincoln County (County) Treasurer received \$2,158,986.63 on January 31, 2019, distributed on March 25, 2019, and received \$2,158,986.63 on April 1, 2019, distributed on April 30, 2019. The County Treasurer made errors when calculating these distributions.

First, centrally assessed taxes of \$374,735.64 were not included in the distribution calculation. Second, the unused property tax credit owed back to the State of Nebraska, totaling \$30,968.37, was not refunded or deducted; instead, it was mistakenly distributed to the subdivisions. The over and underpayments range from (\$29,843.82) to \$17,254.73 and affect 106 funds or entities. These errors resulted in most county and political subdivision funds not receiving the correct amounts. See **Exhibit H** for a table of the distribution errors by fund.

Neb. Rev. Stat. § 77-4212(3) (Reissue 2018) states, in relevant part, the following:

If the real property owner qualifies for a homestead exemption under sections 77-3501 to 77-3529, the owner shall also be qualified for the relief provided in the act to the extent of any remaining liability after calculation of the relief provided by the homestead exemption. If the credit results in a property tax liability on the homestead that is less than zero, the amount of the credit which cannot be used by the taxpayer shall be returned to the State Treasurer by July 1 of the year the amount disbursed to the county was disbursed.

Subsection (4)(b) of that same statute also provides, as is relevant, the following:

After retaining one percent of the receipts for costs, the county treasurer shall allocate the remaining receipts to each taxing unit based on its share of the credits granted to all taxpayers in the taxing unit.

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS
(Continued)

3. **Tax Credit Money Not Distributed Correctly** (Concluded)

Additionally, a good internal control plan requires procedures to ensure that Real Property Tax Credit distributions are calculated in accordance with applicable statutory requirements, and any excess balance is refunded to the State.

Without such procedures, there is an increased risk for incorrect Real Property Tax Credit distributions and noncompliance with State statute.

We recommend the County Treasurer correct the errors noted with the Real Property Tax Credit distributions, as detailed in **Exhibit H**. Additionally, we recommend the County Treasurer implement procedures to ensure future such distributions are calculated correctly, per State statute, and excess amounts are properly refunded to the State.

4. **Fines and License Money Not Distributed**

During testing, we noted that fines and licenses collected by the Lincoln County (County) Treasurer between January and April 2019, totaling \$139,022.23, had not been distributed to the school districts.

The following table contains a breakdown of the local and shared school districts to whom the money collected by the County Treasurer is owed:

School District Name	County	To Be Distributed
Arnold Public Schools	Custer	\$ 143.69
Gothenburg Public Schools	Dawson	\$ 670.56
Maywood Public Schools	Frontier	\$ 1,508.77
Eustis-Farnam Public Schools	Frontier	\$ 23.95
Medicine Valley Public Schools	Frontier	\$ 143.69
Paxton Consolidated Schools	Keith	\$ 95.79
North Platte Public Schools	Lincoln	\$ 105,996.97
Brady Public Schools	Lincoln	\$ 3,257.02
Maxwell Public Schools	Lincoln	\$ 2,754.10
Hershey Public Schools	Lincoln	\$ 11,399.58
Sutherland Public Schools	Lincoln	\$ 9,004.71
Wallace Public Schools	Lincoln	\$ 3,568.36
Stapleton Public Schools	Logan	\$ 455.03
Total Owed		\$ 139,022.23

Neb. Rev. Stat. § 79-1037 (Reissue 2014) provides the following:

(1) Each county treasurer shall add (a) all money received by the county treasurer of his or her county on account of fines and licenses, (b) the proceeds from the sale of schoolhouses, sites, or other property of a school district, and (c) all unexpended balances of proceeds of taxes levied by a district when the district has been taken by the United States for any defense, flood control, irrigation, or war project.

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Fines and License Money Not Distributed** (Concluded)

(2) The sum total referred to in subsection (1) of this section shall be distributed to the several districts of the county pro rata according to the enumeration of those children who are five through eighteen years of age for which the district is obligated to report on the census last returned by the districts.

Neb. Rev. Stat. § 23-1601 (Reissue 2012) describes the general duties of a County Treasurer. Section 4(a) of that statute requires the monthly distribution of all funds collected or received for, among other entities, a local school district:

On or before the fifteenth day of each month, the county treasurer (i) shall pay to each city, village, school district, educational service unit, county agricultural society, and rural or suburban fire protection district located within the county the amount of all funds collected or received for the city, village, school district, educational service unit, county agricultural society, and rural or suburban fire protection district the previous calendar month, including bond fund money when requested by any city of the first class under section 16-731, and (ii) on forms provided by the Auditor of Public Accounts, shall include with the payment a statement indicating the source of all such funds received or collected and an accounting of any expense incurred in the collection of ad valorem taxes, except that the Auditor of Public Accounts shall, upon request of a county, approve the use and reproduction of a county's general ledger or other existing forms if such ledger or other forms clearly indicate the sources of all funds received or collected and an accounting of any expenses incurred in the collection of ad valorem taxes.

(Emphasis added.) Additionally, sound accounting practices and a good internal control plan require procedures to ensure that funds collected or received for schools, including fines and license monies, are distributed timely.

Without such procedures, there is an increased risk for noncompliance with State statute.

We recommend the County Treasurer implement procedures to ensure the proceeds from fines and licenses are distributed monthly to schools in accordance with State statute.

5. **Pledged Collateral Documentation**

Documentation was not on file to support that pledged collateral was adequate to cover Lincoln County's (County) bank balances as of May 31, 2019. Fund amounts in the following two bank accounts exceeded FDIC coverage, but records could not be provided to show that additional pledged collateral had been obtained to secure those deposits in full:

- First National Bank total deposits of \$29,627,628.49.
- Adams Bank and Trust total deposits of \$694,487.07. Securities were only available for \$300,000 in addition to the FDIC coverage of \$250,000.

Neb. Rev. Stat. § 77-2318 (Reissue 2018) states, in relevant part, the following:

The county treasurer shall not have on deposit in any bank, capital stock financial institution, or qualifying mutual financial institution at any time more money than the amount insured or guaranteed by the Federal Deposit Insurance Corporation, plus the maximum amount of the bond given by such bank, capital stock financial institution, or qualifying mutual financial institution in cases when the bank, capital stock financial institution, or qualifying mutual financial institution gives a guaranty bond except as provided in section 77-2318.01.

LINCOLN COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Concluded)

5. **Pledged Collateral Documentation** (Concluded)

Neb. Rev. Stat. § 77-2318.01 (Reissue 2018) adds, as is relevant, the following:

The county treasurer may deposit in any bank, capital stock financial institution, or qualifying mutual financial institution of the county in which he or she is treasurer in excess of the amounts authorized in section 77-2318 when (1) the depository secures the deposits by giving security as provided in the Public Funds Deposit Security Act and (2) the same is approved by a formal resolution of the county board.

Furthermore, sound accounting practices and a good internal control plan require procedures to ensure that public funds deposited in banks are fully protected by FDIC coverage or otherwise properly collateralized, and such security is properly documented.

Without such procedures, there is an increased risk for not only the loss of unsecured public funds but also noncompliance with State statute.

We recommend the County Treasurer monitor closely all of the County's bank accounts to ensure that they are properly secured, by either sufficient FDIC coverage or adequate collateral, and documentation of such security is maintained.

Lincoln County's Overall Response: After reviewing such document we recommend to the Lincoln County Board of Commissioners to inform the Nebraska Auditor of Public Accounts that the work and effort put into the draft attestation is well appreciated and taken seriously, and no further response is necessary.



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

LINCOLN COUNTY TREASURER

INDEPENDENT ACCOUNTANT'S REPORT

Lincoln County Treasurer
North Platte, Nebraska

We have examined the accompanying Schedule of Financial Activity of the Lincoln County (County) Treasurer for the period January 1, 2019, through May 31, 2019. The County's management is responsible for the Schedule of Financial Activity based on the accounting system and procedures set forth in Note 1 herein. Our responsibility is to express an opinion on the Schedule of Financial Activity 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Financial Activity is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Financial Activity. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Financial Activity, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule of Financial Activity for the January 1, 2019, through May 31, 2019, is based on the accounting system and procedures, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Financial Activity; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on whether the Schedule of Financial 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 Financial 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.

The purpose of this report is to express an opinion on the Schedule of Financial Activity, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. 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
Lincoln, Nebraska

July 9, 2019

LINCOLN COUNTY TREASURER
SCHEDULE OF FINANCIAL ACTIVITY
For the Period January 1, 2019, to May 31, 2019

	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Balance January 1, 2019			\$ 24,600,692.38
January	\$ 4,117,226.76	\$ 8,243,443.57	\$ 20,474,475.57
February	\$ 3,518,445.00	\$ 4,947,629.92	\$ 19,045,290.65
March	\$ 7,498,708.49	\$ 3,584,007.65	\$ 22,959,991.49
April	\$ 21,568,365.00	\$ 7,270,459.71	\$ 37,257,896.78
May	\$ 18,675,435.40	\$ 18,908,368.19	\$ 37,024,963.99
Bond Proceeds- Received May	\$ 3,437,694.60	\$ -	\$ 40,462,658.59
Totals	<u>\$ 58,815,875.25</u>	<u>\$ 42,953,909.04</u>	

LINCOLN COUNTY TREASURER

NOTES TO THE SCHEDULE

For the period January 1, 2019, through May 31, 2019

1. Criteria

A. Reporting Entity

The office of the Lincoln County (County) Treasurer was established by State statute as an elected County official. The Schedule of Financial Activity reflects the receipts collected and the disbursement of claims approved by the County Board and the disbursements to appropriate entities for which they were collected.

B. Basis of Accounting

The accounting records of the County Treasurer are maintained, and the Schedule of Financial Activity has been prepared, on a cash basis. Under this system of accounting, receipts are recognized when they are collected, and disbursements are recognized when checks are written.

2. Deposits and Investments

Funds held by the County Treasurer are deposited and invested in accordance with Neb. Rev. Stat. § 77-2340 (Reissue 2018). Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2318 (Reissue 2018) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.

3. Bond Proceeds

The County received a wire transfer to its bank account on May 1, 2019, for bond proceeds of \$3,437,694.60. These funds had not been receipted or recorded on the financial records, so they are shown separate on the Schedule of Financial Activity.

LINCOLN COUNTY TREASURER

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Financial 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 Financial Activity, and, accordingly, we express no opinion on it.

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
1/17/2019	2559	\$ 198.61	5/17/2019	Tax Sale
1/22/2019	10782611	\$ 25.00	Returned check	Permit
1/23/2019	2813	\$ 165,971.70	5/31/2019	In Lieu
1/24/2019	19010093	\$ 5,687.11	5/15/2019	Emer. Mgmt.
2/15/2019	59069	\$ 704.88	5/31/2019	In Lieu
2/28/2019	68729	\$ 3,711.28	5/31/2019	In Lieu
3/13/2019	168767	\$ 73,765.04	5/31/2019	In Lieu
3/13/2019	168768	\$ 578.52	5/31/2019	In Lieu
3/20/2019	CASH	\$ 494.20	5/29/2019	Accelerated Tax
3/21/2019	1369649	\$ 129,384.69	5/31/2019	In Lieu
3/21/2019	1007	\$ 875.12	5/29/2019	Property Taxes
3/21/2019	1369650	\$ 98.24	5/31/2019	57 In Lieu
3/26/2019	2122	\$ 13,084.69	5/29/2019	Bond Payment
3/31/2019	CASH	\$ 39.72	5/28/2019	Accelerated Taxes
4/1/2019	4911	\$ 7.00	Returned check	Title
4/1/2019	48459	\$ 7.00	Returned check	Lien
4/2/2019	4975	\$ 13,493.18	5/21/2019	Property Taxes
4/3/2019	1300	\$ 6,613.06	6/10/2019	Taxes
4/3/2019	2507	\$ 600.48	5/24/2019	Other Collections
4/4/2019	19058	\$ 71,494.83	5/21/2019	Property Taxes
4/4/2019	2430653	\$ 67,536.70	5/22/2019	Property Taxes
4/4/2019	788488	\$ 17,429.75	5/22/2019	Property Taxes
4/4/2019	614825	\$ 5,360.09	5/22/2019	Property Taxes
4/4/2019	7707	\$ 2,229.84	5/16/2019	Property Taxes
4/4/2019	9497270	\$ 1,125.29	5/22/2019	Property Taxes
4/5/2019	60218348	\$ 27,497.15	5/22/2019	Property Taxes
4/5/2019	189306	\$ 5,853.91	5/22/2019	Property Taxes
4/9/2019	14582	\$ 1,430.42	Returned check	Property Taxes
4/9/2019	60064377	\$ 232.14	5/22/2019	Property Taxes
4/10/2019	332702	\$ 578,226.54	5/22/2019	Property Taxes
4/11/2019	60065488	\$ 32,758.47	5/22/2019	Property Taxes
4/11/2019	103	\$ 1,134.16	5/21/2019	Property Taxes
4/12/2019	8331	\$ 89.80	5/24/2019	Taxes other Co.
4/12/2019	8328	\$ 61.07	5/24/2019	Taxes other Co.
4/15/2019	9023883891	\$ 477,388.49	5/22/2019	Property Taxes
4/15/2019	7035752657	\$ 216,027.26	5/22/2019	Property Taxes
4/15/2019	1057	\$ 20,541.48	5/21/2019	Property Taxes
4/15/2019	425	\$ 19,000.00	5/30/2019	Forfeiture
4/15/2019	7510	\$ 15,773.20	Returned check	Property Taxes
4/15/2019	569	\$ 14,414.14	5/21/2019	Property Taxes
4/16/2019	950479179	\$ 719,570.16	5/22/2019	Property Taxes
4/16/2019	950479178	\$ 353,394.61	5/22/2019	Property Taxes
4/16/2019	950479173	\$ 290,838.30	5/22/2019	Property Taxes
4/16/2019	950479180	\$ 287,294.03	5/22/2019	Property Taxes
4/16/2019	950478655	\$ 247,342.66	5/22/2019	Property Taxes
4/16/2019	950479188	\$ 153,602.90	5/22/2019	Property Taxes

(Continued)

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
4/16/2019	950478651	\$ 116,666.12	5/22/2019	Property Taxes
4/16/2019	950479161	\$ 88,755.02	5/22/2019	Property Taxes
4/16/2019	950479175	\$ 69,237.58	5/22/2019	Property Taxes
4/16/2019	950479197	\$ 56,469.48	5/22/2019	Property Taxes
4/16/2019	950479165	\$ 50,728.10	5/22/2019	Property Taxes
4/16/2019	950479164	\$ 49,881.37	5/22/2019	Property Taxes
4/16/2019	950479174	\$ 46,274.36	5/22/2019	Property Taxes
4/16/2019	950479177	\$ 44,725.55	5/22/2019	Property Taxes
4/16/2019	950479186	\$ 39,641.93	5/22/2019	Property Taxes
4/16/2019	950478644	\$ 39,608.62	5/22/2019	Property Taxes
4/16/2019	950479176	\$ 37,059.19	5/22/2019	Property Taxes
4/16/2019	950479159	\$ 35,208.44	5/22/2019	Property Taxes
4/16/2019	950478649	\$ 27,798.67	5/22/2019	Property Taxes
4/16/2019	950479199	\$ 26,066.13	5/22/2019	Property Taxes
4/16/2019	950479183	\$ 24,897.22	5/22/2019	Property Taxes
4/16/2019	950479187	\$ 21,046.84	5/22/2019	Property Taxes
4/16/2019	950479192	\$ 19,498.59	5/22/2019	Property Taxes
4/16/2019	950478654	\$ 17,009.62	5/22/2019	Property Taxes
4/16/2019	950479194	\$ 15,737.58	5/22/2019	Property Taxes
4/16/2019	950479168	\$ 15,189.84	5/22/2019	Property Taxes
4/16/2019	950478646	\$ 14,824.68	5/22/2019	Property Taxes
4/16/2019	950479169	\$ 14,315.25	5/22/2019	Property Taxes
4/16/2019	950479193	\$ 14,262.02	5/22/2019	Property Taxes
4/16/2019	950479160	\$ 13,742.02	5/22/2019	Property Taxes
4/16/2019	950479162	\$ 13,391.25	5/22/2019	Property Taxes
4/16/2019	950478653	\$ 9,879.79	5/22/2019	Property Taxes
4/16/2019	2180850	\$ 8,303.80	Returned check	Property Taxes
4/16/2019	950479196	\$ 7,271.54	5/22/2019	Property Taxes
4/16/2019	950479167	\$ 6,819.93	5/22/2019	Property Taxes
4/16/2019	950479195	\$ 5,361.04	5/22/2019	Property Taxes
4/16/2019	950479182	\$ 4,525.74	5/22/2019	Property Taxes
4/16/2019	950479189	\$ 4,396.02	5/22/2019	Property Taxes
4/16/2019	950478648	\$ 3,003.70	5/22/2019	Property Taxes
4/16/2019	950479170	\$ 2,840.20	5/22/2019	Property Taxes
4/16/2019	950479171	\$ 2,780.07	5/22/2019	Property Taxes
4/16/2019	950479166	\$ 2,018.48	5/22/2019	Property Taxes
4/16/2019	950479198	\$ 1,927.06	5/22/2019	Property Taxes
4/16/2019	950479184	\$ 1,792.19	5/22/2019	Property Taxes
4/16/2019	950479185	\$ 1,375.12	5/22/2019	Property Taxes
4/16/2019	950478650	\$ 1,295.61	5/22/2019	Property Taxes
4/16/2019	8775	\$ 1,271.15	5/16/2019	Property Taxes
4/16/2019	950478652	\$ 1,174.66	5/22/2019	Property Taxes
4/16/2019	950479172	\$ 1,045.71	5/22/2019	Property Taxes
4/16/2019	950479191	\$ 1,031.68	5/22/2019	Property Taxes
4/16/2019	950478647	\$ 1,005.78	5/22/2019	Property Taxes
4/16/2019	950479181	\$ 992.04	5/22/2019	Property Taxes
4/16/2019	950479190	\$ 923.79	5/22/2019	Property Taxes

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
4/16/2019	950478645	\$ 802.53	5/22/2019	Property Taxes
4/16/2019	950479163	\$ 573.22	5/22/2019	Property Taxes
4/16/2019	54282	\$ 138.31	Returned check	Property Taxes
4/17/2019	269939	\$ 161,625.40	5/22/2019	Property Taxes
4/17/2019	18163	\$ 552.05	5/15/2019	Interest
4/18/2019	156728	\$ 192,559.64	5/22/2019	Property Taxes
4/18/2019	10566	\$ 33,614.89	5/20/2019	Property Taxes
4/18/2019	10567	\$ 2,000.00	5/20/2019	Property Taxes
4/22/2019	2469	\$ 2,165.54	5/16/2019	Property Taxes
4/22/2019	157113	\$ 1,478.49	5/22/2019	Property Taxes
4/23/2019	32585	\$ 1,468.73	5/17/2019	Property Taxes
4/23/2019	170390	\$ 697.03	5/17/2019	Property Taxes
4/23/2019	16990	\$ 112.16	5/17/2019	Property Taxes
4/24/2019	1021	\$ 756.68	Returned check	Property Taxes
4/25/2019	708	\$ 274.06	5/17/2019	Property Taxes
4/24/2019	6653	\$ 64.40	5/30/2019	Property Taxes
4/25/2019	2722	\$ 2,985.39	5/17/2019	Property Taxes
4/26/2019	#	\$ 12,239.18	Returned check	Property Taxes
4/26/2019	2507	\$ 2,392.22	5/17/2019	Property Taxes
4/26/2019	3930806	\$ 661.00	5/17/2019	Property Taxes
4/27/2019	1477	\$ 22,199.92	5/29/2019	Property Taxes
4/27/2019	1145	\$ 1,697.27	5/21/2019	Property Taxes
4/27/2019	3486	\$ 479.81	5/15/2019	Property Taxes
4/28/2019	1251	\$ 5,966.95	5/17/2019	Property Taxes
4/28/2019	6971	\$ 2,705.85	5/20/2019	Property Taxes
4/29/2019	13589	\$ 37,160.65	5/17/2019	Property Taxes
4/29/2019	7345	\$ 14,846.17	5/21/2019	Property Taxes
4/29/2019	6556	\$ 4,119.80	5/17/2019	Property Taxes
4/29/2019	49523	\$ 2,606.07	5/17/2019	Property Taxes
4/29/2019	14775	\$ 2,598.58	5/17/2019	Property Taxes
4/29/2019	1123	\$ 2,456.18	5/15/2019	Property Taxes
4/29/2019	1445	\$ 1,958.58	Returned check	Property Taxes
4/29/2019	1317	\$ 1,703.80	5/17/2019	Property Taxes
4/29/2019	150544	\$ 419.22	5/17/2019	Property Taxes
4/29/2019	3557	\$ 312.71	5/15/2019	Property Taxes
4/29/2019	5770	\$ 119.20	5/17/2019	Property Taxes
4/30/2019	1274	\$ 12,751.44	5/30/2019	Property Taxes
4/30/2019	3793	\$ 5,014.66	5/17/2019	Property Taxes
4/30/2019	#	\$ 3,641.74	5/21/2019	Property Taxes
4/30/2019	2783	\$ 3,435.36	5/17/2019	Property Taxes
4/30/2019	23930	\$ 2,815.75	5/20/2019	Property Taxes
4/30/2019	8385	\$ 2,354.32	5/20/2019	Property Taxes
4/30/2019	19451	\$ 2,208.89	5/20/2019	Property Taxes
4/30/2019	2238	\$ 1,994.41	5/20/2019	Property Taxes
4/30/2019	2554	\$ 1,694.28	5/20/2019	Property Taxes
4/30/2019	1164	\$ 1,603.27	5/15/2019	Property Taxes
4/30/2019	1606	\$ 1,406.16	5/20/2019	Property Taxes

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
4/30/2019	1275	\$ 1,234.66	5/17/2019	Property Taxes
4/30/2019	1495	\$ 1,109.62	5/20/2019	Property Taxes
4/30/2019	1068	\$ 1,019.42	5/20/2019	Property Taxes
4/30/2019	1276	\$ 881.02	5/17/2019	Property Taxes
4/30/2019	1217	\$ 794.45	5/21/2019	Property Taxes
4/30/2019	1067	\$ 621.46	5/20/2019	Property Taxes
4/30/2019	4655	\$ 609.83	5/16/2019	Property Taxes
4/30/2019	1066	\$ 383.43	5/20/2019	Property Taxes
4/30/2019	9904	\$ 290.00	5/16/2019	Property Taxes
4/30/2019	4570	\$ 180.28	5/17/2019	Property Taxes
5/1/2019	4412	\$ 12,483.23	5/16/2019	Property Taxes
5/1/2019	8729	\$ 3,426.63	5/16/2019	Property Taxes
5/1/2019	2851	\$ 2,235.88	Not Done	Property Taxes
5/1/2019	142	\$ 1,773.89	5/21/2019	Property Taxes
5/1/2019	3033	\$ 1,410.36	5/21/2019	Property Taxes
5/1/2019	3941	\$ 1,215.59	5/16/2019	Property Taxes
5/1/2019	20278	\$ 1,035.64	5/15/2019	Property Taxes
5/1/2019	1831	\$ 960.66	5/16/2019	Property Taxes
5/1/2019	2935	\$ 884.89	5/20/2019	Property Taxes
5/1/2019	2021	\$ 515.00	5/15/2019	Property Taxes
5/1/2019	1099	\$ 292.94	5/16/2019	Property Taxes
5/1/2019	778077	\$ 157.88	5/21/2019	Property Taxes
5/1/2019	8784	\$ 37.70	5/16/2019	Property Taxes
5/2/2019	886484	\$ 14,084.04	5/22/2019	
5/2/2019	6828	\$ 6,885.28	5/22/2019	Property Taxes
5/2/2019	3170	\$ 1,408.49	5/22/2019	Property Taxes
5/2/2019	3169	\$ 1,049.89	5/22/2019	Property Taxes
5/2/2019	1932	\$ 355.78	5/16/2019	Property Taxes
5/2/2019	1617	\$ 220.00	5/21/2019	Property Taxes
5/2/2019	2153	\$ 158.76	5/21/2019	Property Taxes
5/3/2019	995480	\$ 14,705.72	5/21/2019	Property Taxes
5/3/2019	1479	\$ 767.85	5/21/2019	Property Taxes
5/3/2019	4767	\$ 113.52	5/21/2019	Property Taxes
5/3/2019	74868	\$ 17.00	5/16/2019	Title
5/4/2019	4977	\$ 4,631.11	5/21/2019	Property Taxes
5/4/2019	4980	\$ 2,432.69	5/21/2019	Property Taxes
5/4/2019	9466	\$ 1,674.06	5/21/2019	Property Taxes
5/4/2019	4979	\$ 1,669.23	5/21/2019	Property Taxes
5/4/2019	14585	\$ 715.21	Returned check	Property Taxes
5/4/2019	4978	\$ 559.42	5/21/2019	Property Taxes
5/4/2019	285	\$ 270.12	5/16/2019	Property Taxes
5/4/2019	286	\$ 90.84	5/16/2019	Property Taxes
5/6/2019	24879	\$ 17,224.30	5/20/2019	Property Taxes
5/6/2019	1080	\$ 4,698.92	5/17/2019	Property Taxes
5/6/2019	150972	\$ 1,951.08	5/22/2019	Property Taxes
5/6/2019	339222	\$ 920.05	5/17/2019	Property Taxes
5/6/2019	24877	\$ 53.44	5/21/2019	Property Taxes

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
5/6/2019	1081	\$ 18.02	5/17/2019	Property Taxes
5/6/2019	49005655	\$ 6.00	5/22/2019	Property Taxes
5/7/2019	2543	\$ 3,886.27	5/24/2019	Taxes other Co.
5/7/2019	8324	\$ 2,841.16	5/21/2019	Property Taxes
5/7/2019	4055	\$ 1,662.17	5/21/2019	Property Taxes
5/7/2019	7938	\$ 1,231.60	5/22/2019	Property Taxes
5/7/2019	2479	\$ 767.83	5/16/2019	Property Taxes
5/7/2019	90169	\$ 425.24	5/15/2019	Interest
5/7/2019	2666	\$ 176.39	5/22/2019	Property Taxes
5/7/2019	4985	\$ 26.25	5/22/2019	MVTax-Reg
5/8/2019	19050506	\$ 5,687.10	5/15/2019	Emer. Mgmt.
5/8/2019	9431	\$ 400.00	5/15/2019	
5/8/2019	130182	\$ 242.40	5/21/2019	Property Taxes
5/8/2019	3462563	\$ 137.25	Not Received	
5/9/2019	#	\$ 11,230.18	5/21/2019	Property Taxes
5/9/2019	1103	\$ 2,036.33	5/21/2019	Property Taxes
5/9/2019	445633	\$ 1,685.75	Returned check	Property Taxes
5/9/2019	1054	\$ 1,495.18	5/22/2019	Property Taxes
5/9/2019	1020	\$ 793.79	5/21/2019	Property Taxes
5/9/2019	2301	\$ 739.25	5/22/2019	MVTax-Reg
5/9/2019	2410	\$ 142.72	5/21/2019	Property Taxes
5/9/2019	6659	\$ 23.53	5/30/2019	Property Taxes
5/9/2019	3262	\$ 14.24	5/22/2019	Property Taxes
5/10/2019	13858	\$ 7,795.29	5/21/2019	Property Taxes
5/10/2019	3161	\$ 3,318.50	5/20/2019	Property Taxes
5/10/2019	3132	\$ 2,554.36	5/21/2019	Property Taxes
5/10/2019	1008	\$ 855.98	Returned check	Property Taxes
5/10/2019	6191	\$ 806.65	5/17/2019	MVTax-Reg
5/10/2019	3194	\$ 681.64	5/20/2019	Property Taxes
5/10/2019	4979	\$ 373.28	5/21/2019	Property Taxes
5/10/2019	15329	\$ 195.07	5/15/2019	Interest
5/10/2019	13322	\$ 110.27	5/21/2019	Property Taxes
5/10/2019	5942	\$ 77.73	5/21/2019	Property Taxes
5/10/2019	3786	\$ 55.25	5/22/2019	MVTax-Reg
5/10/2019	4232860	\$ 30.00	5/21/2019	
5/10/2019	8739	\$ 10.75	5/16/2019	MVTax-Reg
??	7574	\$ 9,561.14	5/23/2019	Property Taxes
	CASH	\$ 28.50	Returned Cash	MVTax-Reg
To 5/10/19 Sub-Total	225	\$ 5,755,823.76		
5/11/2019	2644	\$ 517.25	5/16/2019	MVTax-Reg
5/11/2019	15279	\$ 35.25	5/17/2019	MVTax-Reg
5/11/2019	14188	\$ 26.25	5/17/2019	MVTax-Reg
5/11/2019	1036	\$ 12.45	5/21/2019	MVTax-Reg
5/12/2019	2115	\$ 206.60	5/17/2019	MVTax-Reg
5/12/2019	2860	\$ 38.85	5/22/2019	MVTax-Reg

LINCOLN COUNTY TREASURER

Exhibit A

CHECKS RECEIVED, NOT RECEIPTED, NOT DEPOSITED ON 5/15/2019

Check Date	Check Number	Amount	Receipt Date	For
5/12/2019	1370	\$ 31.25	5/22/2019	MVTax-Reg
5/12/2019	5495	\$ 28.25	5/16/2019	MVTax-Reg
5/12/2019	2245	\$ 26.25	5/16/2019	MVTax-Reg
5/12/2019	7502	\$ 11.75	5/22/2019	MVTax-Reg
5/13/2019	7511	\$ 9,886.60	Returned check	Property Taxes
5/13/2019	20615	\$ 46.75	5/22/2019	MVTax-Reg
5/13/2019	16404	\$ 28.25	5/16/2019	MVTax-Reg
5/13/2019	2207	\$ 17.00	5/16/2019	Title/Lein
5/13/2019	12455	\$ 15.75	5/16/2019	MVTax-Reg
5/14/2019	3659	\$ 527.25	5/16/2019	MVTax-Reg
5/10/19 to 5/15/19 Sub-Total	16	\$ 11,455.75		
Total	241	\$ 5,767,279.51		

Majority of checks were not restrictively endorsed.

Returned Check indicates check was returned to payor without being receipted or deposited.

(Concluded)

LINCOLN COUNTY TREASURER

Exhibit B

CHECKS RECEIVED, UNRECEIPTED WITH BLANK AMOUNTS ON 5/15/2019

Check Date	Check Number	Amount on Check at 5-15-2019	Post Mark	Receipt Date	Receipt Total
4/28/2019	319	\$ -		5/31/2019	\$ 6,153.12
4/28/2019	1193	\$ -		6/3/2019	\$ 1,050.53
4/28/2019	1022	\$ -		6/3/2019	\$ 2,067.46
4/29/2019	6418	\$ -	4/30/2019	6/3/2019	\$ 13,733.38
4/29/2019	6419	\$ -	4/30/2019	6/3/2019	\$ 1,622.94
4/29/2019	1923	\$ -	4/30/2019	6/3/2019	\$ 1,949.08
4/29/2019	1924	\$ -	4/30/2019	6/3/2019	\$ 2,707.11
4/29/2019	1925	\$ -	4/30/2019	6/3/2019	\$ 217.85
4/29/2019	1168	\$ -	4/30/2019	6/3/2019	\$ 935.70
4/29/2019	6418	\$ -		Returned	\$ -
4/29/2019	6419	\$ -		Returned	\$ -
4/30/2019	1019	\$ -		6/6/2019	\$ 2,998.06
5/1/2019	12225	\$ -	5/1/2019	6/3/2019	\$ 3,361.62
5/1/2019	5143	\$ -	5/1/2019	6/3/2019	\$ 1,423.17
5/1/2019	2073	\$ -	5/1/2019	Returned	\$ -
5/1/2019	2828	\$ -	5/1/2019	6/3/2019	\$ 1,431.51
5/1/2019	14513	\$ -		6/6/2019	\$ 1,923.58
5/1/2019	14514	\$ -		6/6/2019	\$ 1,320.08
5/1/2019	14515	\$ -		6/6/2019	\$ 1,177.73
5/1/2019	14516	\$ -		6/6/2019	\$ 3,419.00
5/1/2019	14517	\$ -		6/6/2019	\$ 3,829.46
5/1/2019	14518	\$ -		6/6/2019	\$ 5,061.22
5/1/2019	14519	\$ -		6/6/2019	\$ 1,276.22
5/1/2019	14520	\$ -		6/6/2019	\$ 2,233.52
5/1/2019	14521	\$ -		6/6/2019	\$ 984.52
5/1/2019	14522	\$ -		6/6/2019	\$ 7,456.66
5/1/2019	14523	\$ -		6/6/2019	\$ 414.53
5/1/2019	14504	\$ -		6/6/2019	\$ 410.83
5/1/2019	14505	\$ -		6/6/2019	\$ 4,819.97
5/1/2019	14506	\$ -		6/6/2019	\$ 1,575.55
5/1/2019	14507	\$ -		6/6/2019	\$ 2,879.40
5/1/2019	14508	\$ -		6/6/2019	\$ 2,439.92
5/1/2019	14509	\$ -		6/6/2019	\$ 5,111.75
5/1/2019	14510	\$ -		6/6/2019	\$ 2,779.43
5/1/2019	14511	\$ -		6/6/2019	\$ 2,111.14
5/1/2019	14512	\$ -		6/6/2019	\$ 1,692.77
5/1/2019	12132	\$ -		Returned	\$ -
5/1/2019	6717	\$ -		Returned	\$ -
5/1/2019	6028	\$ -		6/5/2019	\$ 2,814.72
5/1/2019	1389	\$ -	4/24/2019	Returned	\$ -
5/1/2019	57056	\$ -	4/30/2019	6/1/2019	\$ 413.55
5/1/2019	57057	\$ -	4/30/2019	6/3/2019	\$ 3,222.58
5/1/2019	57058	\$ -	4/30/2019	Returned	\$ -
5/1/2019	57059	\$ -	4/30/2019	6/3/2019	\$ 3,185.48

(Continued)

LINCOLN COUNTY TREASURER

Exhibit B

CHECKS RECEIVED, UNRECEIPTED WITH BLANK AMOUNTS ON 5/15/2019

Check Date	Check Number	Amount on Check at 5-15-2019	Post Mark	Receipt Date	Receipt Total
5/1/2019	57060	\$ -	4/30/2019	6/3/2019	\$ 1,549.66
5/1/2019	57061	\$ -	4/30/2019	6/3/2019	\$ 895.87
5/1/2019	57062	\$ -	4/30/2019	6/3/2019	\$ 1,681.03
5/1/2019	57063	\$ -	4/30/2019	6/3/2019	\$ 1,896.79
5/1/2019	57065	\$ -	4/30/2019	Returned	\$ -
5/1/2019	57066	\$ -	4/30/2019	6/3/2019	\$ 1,857.29
5/1/2019	57067	\$ -	4/30/2019	6/3/2019	\$ 3,142.28
5/1/2019	57069	\$ -	4/30/2019	6/3/2019	\$ 2,125.40
5/1/2019	57070	\$ -	4/30/2019	6/3/2019	\$ 4,815.39
5/1/2019	57071	\$ -	4/30/2019	6/3/2019	\$ 3,170.50
5/1/2019	57072	\$ -	4/30/2019	6/3/2019	\$ 3,735.29
5/1/2019	57073	\$ -	4/30/2019	6/3/2019	\$ 2,024.67
5/1/2019	57074	\$ -	4/30/2019	6/3/2019	\$ 4,938.58
5/1/2019	57075	\$ -	4/30/2019	6/3/2019	\$ 4,638.20
5/1/2019	57076	\$ -	4/30/2019	6/4/2019	\$ 2,422.05
5/1/2019	57077	\$ -	4/30/2019	Returned	\$ -
5/1/2019	57078	\$ -	4/30/2019	Returned	\$ -
5/1/2019	57079	\$ -	4/30/2019	6/4/2019	\$ 3,104.94
5/1/2019	57080	\$ -	4/30/2019	6/4/2019	\$ 2,452.07
5/1/2019	57081	\$ -	4/30/2019	Returned	\$ -
5/1/2019	3136	\$ -	4/16/2019	5/31/2019	\$ 2,794.11
5/3/2019	1011	\$ -		Returned	\$ -
5/8/2019	1028	\$ -		Returned	\$ -
5/8/2019	1020	\$ -		Returned	\$ -
5/10/2019	1713	\$ -		6/5/2019	\$ 766.94
5/10/2019	1490	\$ -		6/5/2019	\$ 1,662.91
5/10/2019	1487	\$ -		6/5/2019	\$ 1,526.48
5/10/2019	1491	\$ -		6/5/2019	\$ 1,185.98
5/10/2019	1530	\$ -		6/5/2019	\$ 4,756.58
5/10/2019	5269	\$ -		6/5/2019	\$ 1,296.95
5/10/2019	3311	\$ -		6/5/2019	\$ 890.79
5/10/2019	4306	\$ -		6/5/2019	\$ 2,138.54
5/10/2019	5301	\$ -		6/5/2019	\$ 4,201.17
5/10/2019	6300	\$ -		6/5/2019	\$ 4,561.35
5/10/2019	7292	\$ -		6/5/2019	\$ 2,776.16
5/10/2019	1029	\$ -		6/5/2019	\$ 6,545.57
5/10/2019	1018	\$ -		6/5/2019	\$ 3,725.71
5/10/2019	1018	\$ -		6/5/2019	\$ 2,826.51
5/10/2019	1018	\$ -		6/5/2019	\$ 2,254.48
5/10/2019	1015	\$ -		6/5/2019	\$ 9,614.30
5/10/2019	1645	\$ -		6/5/2019	\$ 2,139.66
5/10/2019	1431	\$ -		6/5/2019	\$ 3,857.11
5/10/2019	1467	\$ -		6/5/2019	\$ 2,130.85

(Continued)

LINCOLN COUNTY TREASURER

Exhibit B

CHECKS RECEIVED, UNRECEIPTED WITH BLANK AMOUNTS ON 5/15/2019

Check Date	Check Number	Amount on Check at 5-15-2019	Post Mark	Receipt Date	Receipt Total
5/10/2019	1465	\$ -		6/5/2019	\$ 1,641.68
5/10/2019	1442	\$ -		6/5/2019	\$ 4,065.53
5/10/2019	1021	\$ -		6/5/2019	\$ 3,443.42
5/10/2019	1030	\$ -		6/5/2019	\$ 1,408.58
5/10/2019	1014	\$ -		6/5/2019	\$ 2,096.31
5/10/2019	1007	\$ -		6/5/2019	\$ 4,605.60
Total	93				\$ 225,568.42

(Concluded)

LINCOLN COUNTY TREASURER
CHECKS RECEIVED, RECEIPTED, NOT DEPOSITED ON 5/15/2019.
NOTE SAYS DATE DEPOSIT 3/8/2019

Exhibit C

Check Date	Check Number	Amount	Receipt Date	For
2/15/2019	5299	\$ 9,661.20	March 2019	Tax Sale
2/15/2019	7290	\$ 7,278.22	March 2019	Tax Sale
2/15/2019	1484	\$ 5,341.05	March 2019	Tax Sale
2/15/2019	4304	\$ 5,195.09	March 2019	Tax Sale
2/15/2019	1526	\$ 5,100.02	March 2019	Tax Sale
2/15/2019	1487	\$ 4,888.88	March 2019	Tax Sale
2/15/2019	1710	\$ 4,680.13	March 2019	Tax Sale
2/15/2019	1487	\$ 4,573.74	March 2019	Tax Sale
2/15/2019	5084	\$ 3,693.13	March 2019	Tax Sale
2/15/2019	3309	\$ 3,489.24	March 2019	Tax Sale
2/15/2019	6298	\$ 2,875.29	March 2019	Tax Sale
3/1/2019	309	\$ 7,643.98	March 2019	Tax Sale
3/4/2019	1946	\$ 9,770.48	March 2019	Tax Sale
3/4/2019	56043	\$ 8,397.28	March 2019	Tax Sale
3/4/2019	13759	\$ 8,099.63	March 2019	Tax Sale
3/4/2019	13761	\$ 6,102.35	March 2019	Tax Sale
3/4/2019	56046	\$ 5,754.16	March 2019	Tax Sale
3/4/2019	13762	\$ 5,730.95	March 2019	Tax Sale
3/4/2019	13760	\$ 4,725.26	March 2019	Tax Sale
3/4/2019	13763	\$ 4,336.46	March 2019	Tax Sale
3/4/2019	56044	\$ 3,532.38	March 2019	Tax Sale
3/4/2019	13764	\$ 3,156.98	March 2019	Tax Sale
3/4/2019	56045	\$ 3,140.46	March 2019	Tax Sale
3/4/2019	56048	\$ 2,611.99	March 2019	Tax Sale
3/4/2019	56047	\$ 2,414.74	March 2019	Tax Sale
3/4/2019	56049	\$ 2,188.57	March 2019	Tax Sale
3/4/2019	56051	\$ 1,700.31	March 2019	Tax Sale
3/4/2019	56050	\$ 1,310.06	March 2019	Tax Sale
4/16/2019	59319	\$ 5,959.88	March 2019	Tax Sale
Total	29	\$ 143,351.91	Deposited 5/15/2019	

Note that was attached to stack of checks.

Just need deposit slip w/ 3/8/19 date (already on sheet)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
5/10/2019

Exhibit E

BALANCE SHEET							
5/10/19	BALANCE	DEPOSITS/ COLLECTIONS	WITHDRAWALS	NEW BALANCE	APA ADJUSTMENTS ERRORS & RECONCILING	CORRECTED BALANCE	EXPLANATION OF ADJUSTMENT
First National	\$ 26,573,334.98	\$ 851,304.06	\$ 58,663.93	\$ 27,365,975.11	\$ 3,329,582.01	\$ 30,695,557.12	See Note 1 below (A+B)
First National - Credit Card	\$ 4,414,893.67	\$ 4,958.01		\$ 4,419,851.68	\$ (2,930,678.25)	\$ 1,489,173.43	See Note 1 below (C-A+D)
First National - Sch 1	\$ 41,616.40			\$ 41,616.40		\$ 41,616.40	
First National - Jail	\$ 1,339,815.28			\$ 1,339,815.28		\$ 1,339,815.28	
Wells Fargo	\$ 166,958.48			\$ 166,958.48	\$ (35.28)	\$ 166,923.20	See Note 1 below (E)
Wells Fargo- Sch 44	\$ 13,975.20			\$ 13,975.20		\$ 13,975.20	
Wells Fargo	\$ 1,551,667.36			\$ 1,551,667.36	\$ 35.28	\$ 1,551,702.64	See Note 1 below (F)
Wells Fargo- Building	\$ 1,247,534.06			\$ 1,247,534.06		\$ 1,247,534.06	
Wells Fargo- Keno	\$ 303,306.11			\$ 303,306.11		\$ 303,306.11	See Note 1 below (K)
Wells Fargo- Insurance	\$ 34,794.08			\$ 34,794.08		\$ 34,794.08	
Great Western	\$ 225,823.47			\$ 225,823.47	\$ (0.13)	\$ 225,823.34	See Note 1 below (G)
Hershey State	\$ 341,182.89			\$ 341,182.89		\$ 341,182.89	
First State	\$ 228,588.22			\$ 228,588.22		\$ 228,588.22	
First State- Sch 65R	\$ 74,993.30			\$ 74,993.30		\$ 74,993.30	
Gothenburg State	\$ 32,390.49			\$ 32,390.49	\$ (201.64)	\$ 32,188.85	See Note 1 below (H)
Gothenburg State-Sch 7	\$ 49,786.07			\$ 49,786.07		\$ 49,786.07	
Gothenburg State-Sch 6	\$ 149,104.79			\$ 149,104.79		\$ 149,104.79	
Adams Bank & Trust	\$ 110,440.07			\$ 110,440.07	\$ (439.57)	\$ 110,000.50	See Note 1 below (I)
Adams Bank & Trust-Sch 55	\$ 362,751.19			\$ 362,751.19		\$ 362,751.19	
Equitable Bank	\$ 352,151.11			\$ 352,151.11	\$ (234.25)	\$ 351,916.86	See Note 1 below (J)
Nebraskaland National	\$ 2,070,640.03			\$ 2,070,640.03		\$ 2,070,640.03	
First National Bank-Bond	\$ -			\$ -	\$ 3,437,694.60	\$ 3,437,694.60	County Road Bond Revenue Wired to County Bank Account on May 1, 2019, but not receipted or recorded on any County Treasurer Records
First State Bank	\$ 100,000.00			\$ 100,000.00		\$ 100,000.00	
Gothenburg State	\$ 100,000.00			\$ 100,000.00		\$ 100,000.00	
Adams Bank & Trust	\$ 100,000.00			\$ 100,000.00		\$ 100,000.00	
Equitable Bank	\$ 100,000.00			\$ 100,000.00		\$ 100,000.00	
Nebraskaland National	\$ 1,000,000.00			\$ 1,000,000.00		\$ 1,000,000.00	
NPAIT	\$ 3,172,684.34			\$ 3,172,684.34		\$ 3,172,684.34	
NPAIT-Vet's Aid	\$ 44,787.02			\$ 44,787.02		\$ 44,787.02	
TOTAL Bank Accounts	\$ 44,303,218.61	\$ 856,262.07	\$ 58,663.93	\$ 45,100,816.75	\$ 3,835,722.77	\$ 48,936,539.52	\$ 48,936,539.52
CASH ON HAND-Vault	\$ 2,050.00	\$ 1,200.00		\$ 3,250.00		\$ 3,250.00	
CASH ON HAND- Motor Vehicle	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	
CASH ON HAND	\$ 5,368.98	\$ 2,831.38		\$ 8,200.36		\$ 8,200.36	
Variance APA	\$ -			\$ -	\$ 3,022.69	\$ 3,022.69	See Note 1 below (D+G+H+I+J)
CASH Long/Short	\$ 9.90		\$ 0.01	\$ 9.89		\$ 9.89	
CASH ITEM	\$ 878.26	\$ 3.00		\$ 881.26		\$ 881.26	
E Checks	\$ 403,381.57			\$ 403,381.57	\$ (401,050.86)	\$ 2,330.71	See Note 1 below (B+C)
TOTAL Cash/Items	\$ 413,188.71	\$ 4,034.38	\$ 0.01	\$ 417,223.08	\$ (398,028.17)	\$ 19,194.91	\$ 19,194.91
GRAND TOTAL	\$ 44,716,407.32	\$ 860,296.45	\$ 58,663.94	\$ 45,518,039.83	\$ 3,437,694.60	\$ 48,955,734.43	\$ 48,955,734.43

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
 5/10/2019

Exhibit E

COLLECTIONS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL	APA ADJUSTMENTS	CORRECTED ENDING TOTAL	
Taxes 2014 & Priors	\$ 13.98			\$ 13.98		\$ 13.98	
Taxes 2015	\$ 15.26			\$ 15.26		\$ 15.26	
Taxes 2016	\$ 152.34	\$ 293.78		\$ 446.12		\$ 446.12	
Taxes 2017	\$ 1,787.44	\$ 545.61		\$ 2,333.05		\$ 2,333.05	
Taxes 2018	\$ 7,444,691.17	\$ 723,152.31		\$ 8,167,843.48		\$ 8,167,843.48	
Occupation Tax	\$ 222,847.42	\$ 30,500.01		\$ 253,347.43		\$ 253,347.43	
Spirit/Specialty Plates	\$ 2,204.17	\$ 453.33		\$ 2,657.50		\$ 2,657.50	
Motor Vehicle Tax	\$ 120,422.71	\$ 17,924.30		\$ 138,347.01		\$ 138,347.01	
Titles	\$ 4,225.00	\$ 561.00		\$ 4,786.00		\$ 4,786.00	
Motors	\$ 27,137.25	\$ 4,382.85		\$ 31,520.10		\$ 31,520.10	
Boats	\$ 876.90	\$ 409.17		\$ 1,286.07		\$ 1,286.07	
Motor Vehicle Fee	\$ 12,847.92	\$ 1,939.01		\$ 14,786.93		\$ 14,786.93	
Sales Tax	\$ 142,819.97	\$ 18,382.73		\$ 161,202.70		\$ 161,202.70	
Penalty	\$ 280.00	\$ 30.00		\$ 310.00		\$ 310.00	
Interest	\$ 148.22	\$ 44.91		\$ 193.13		\$ 193.13	
State Recreation Road Fee	\$ 7,495.01	\$ 1,121.00		\$ 8,616.01		\$ 8,616.01	
Boat Sales Tax	\$ 1,285.20	\$ 315.00		\$ 1,600.20		\$ 1,600.20	
Emergency Medical Services	\$ 741.50	\$ 108.50		\$ 850.00		\$ 850.00	
County General	\$ 600.25	\$ 67.75		\$ 668.00		\$ 668.00	
DMV Cash	\$ 1,839.25	\$ 224.00		\$ 2,063.25		\$ 2,063.25	
Security Surcharge	\$ 562.50	\$ 70.00		\$ 632.50		\$ 632.50	
State General	\$ 2,204.50	\$ 275.25		\$ 2,479.75		\$ 2,479.75	
Interlock Ignition	\$ 160.00			\$ 160.00		\$ 160.00	
OTDAEF	\$ 17.00	\$ 2.00		\$ 19.00		\$ 19.00	
Miscellaneous Collections	\$ 322,555.51	\$ 59,170.78		\$ 381,726.29		\$ 381,726.29	
County Road Bond Collection	\$ -			\$ -	\$ 3,437,694.60	\$ 3,437,694.60	County Road Bond Revenue Wired to County Bank Account on May 1, 2019, but not receipted or recorded on any County Treasurer Records
Total Collections	\$ 8,317,930.47	\$ 859,973.29	\$ -	\$ 9,177,903.76	\$ 3,437,694.60	\$ 12,615,598.36	\$ 12,615,598.36

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
 5/10/2019

Exhibit E

DISBURSEMENTS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL	APA ADJUSTMENTS	CORRECTED ENDING TOTAL	
GENERAL FUND	\$ 667,844.28			\$ 667,844.28		\$ 667,844.28	
COUNTY ROADS	\$ 2,340.98			\$ 2,340.98		\$ 2,340.98	
HIGHWAY BUY BACK FUND	\$ -			\$ -		\$ -	
SPECIAL ROADS	\$ 4,615.00			\$ 4,615.00		\$ 4,615.00	
COUNTY ROAD BOND FUND	\$ 18,691.48			\$ 18,691.48	\$ (18,691.48)	\$ -	On Co. DBS as County Road Bond Fund, should have been Lodging Tax Fund
LODGING TAX FUND	\$ -			\$ -	\$ 18,691.48	\$ 18,691.48	On Co. DBS as County Road Bond Fund, should have been Lodging Tax Fund
MORNING VIEW CEMETERY	\$ 10,961.19			\$ 10,961.19		\$ 10,961.19	
Redemption Holding Fund	\$ 154,967.00		\$ 58,340.78	\$ 213,307.78		\$ 213,307.78	
TOTAL DISBURSEMENTS	\$ 859,419.93	\$ -	\$ 58,340.78	\$ 917,760.71	\$ -	\$ 917,760.71	\$ 917,760.71

Prior Balance 4/30/19	\$ 44,716,407.32			
Add: Current Collections	\$ 4,297,667.89			
Less: Current Disbursements	\$ 58,340.78			
New Balance 5/10/19	\$ 48,955,734.43	BALANCED	\$ -	Variance

Per Hand Written Balance Sheet	\$ 45,518,044.27			
Variance Between APA/Hand	\$ 3,437,690.16	(APA put numbers in EXCEL for May 1 through 10, there was a small variance due to adding on manual sheets.) See Exhibit D. (Does not include Bond Proceeds of \$3,437,694.60 plus \$4.44 variance.)		

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
5/10/2019

Exhibit E

Note 1:	
Deposit in Credit Card Acct, Recorded to Checking 2/11/2019	\$ (26.68)
Deposit in Checking Account, Recorded to Credit Card 4/30/2019	\$ 2,842,538.32
Deposit in Credit Card Account, Recorded to Checking 2/4/2019	\$ (17,440.06)
Deposit in Credit Card Account, Recorded to Checking 2/8/2019	\$ (5,557.71)
Deposit in Checking Account, Recorded to Credit Card 2/15/2019	\$ 2,478.49
Deposit in Checking Account, Recorded to Credit Card 3/13/2019	\$ 4,129.37
Deposit in Checking Account, Recorded to Credit Card 4/10/2019	\$ 33,213.40
Deposit in Checking Account, Recorded to Credit Card 4/23/2019	\$ 20,342.02
Deposit in Credit Card Account, Recorded to Checking 4/8/2019	\$ (510.05)
Deposit in Checking Account, Recorded to Credit Card 5/6/2019	\$ 32,148.17
Deposit in Checking Account, Recorded to Credit Card 5/2/2019	\$ 17,553.03
Total Adjustment for recording deposit/check errors-Credit Card	\$ 2,928,868.30 A
Certified Payment, deposited 1/4/2019, recorded as e-check on 12/28/2018, no adj. to bank on DBS	\$ 14,281.80
Certified Payment, deposited 1/7/2019, recorded as e-check on 12/31/2018, no adj. to bank on DBS	\$ 11,015.56
Certified Payment, deposited 1/8/2019, recorded as e-check on 12/31/2018, no adj. to bank on DBS	\$ 1,716.88
Certified Payment, deposited 2/20/2019, recorded as e-check on 2/15/2019, no adj. to bank on DBS	\$ 1,379.29
Certified Payment, deposited 2/25/2019, recorded as e-check on 2/21/2019, no adj. to bank on DBS	\$ 11,500.69
Certified Payment, deposited 3/4/2019, recorded as e-check on 2/26/2019, no adj. to bank on DBS	\$ 638.28
Certified Payment, deposited 3/6/2019, recorded as e-check on 2/28/2019, no adj. to bank on DBS	\$ 7,876.35
Certified Payment, deposited 3/7/2019, recorded as e-check on 2/28/2019, no adj. to bank on DBS	\$ 5,192.48
Certified Payment, deposited 3/15/2019, recorded as e-check on 3/13/2019, no adj. to bank on DBS	\$ 8,638.20
Certified Payment, deposited 3/18/2019, recorded as e-check on 3/13/2019, no adj. to bank on DBS	\$ 1,709.10
Certified Payment, deposited 3/25/2019, recorded as e-check on 3/21/2019, no adj. to bank on DBS	\$ 626.25
Certified Payment, deposited 4/12/2019, recorded as e-check on 4/10/2019, no adj. to bank on DBS	\$ 54,133.97
Certified Payment, deposited 4/16/2019, recorded as e-check on 4/10/2019, no adj. to bank on DBS	\$ 957.99
Certified Payment, deposited 4/26/2019, recorded as e-check on 4/23/2019, no adj. to bank on DBS	\$ 41,036.51
Certified Payment, deposited 4/29/2019, recorded as e-check on 4/23/2019, no adj. to bank on DBS	\$ 54,639.62
Certified Payment, deposited 4/30/2019, recorded as e-check on 4/25/2019, no adj. to bank on DBS	\$ 41,805.31
Certified Payment, deposited 5/1/2019, recorded as e-check on 4/25/2019, no adj. to bank on DBS	\$ 2,801.21
Certified Payment, deposited 5/2/2019, recorded as e-check on 4/26/2019, no adj. to bank on DBS	\$ 1,628.63
Certified Payment, deposited 5/3/2019, recorded as e-check on 4/26/2019, no adj. to bank on DBS	\$ 15,477.96
Certified Payment, deposited 5/6/2019, recorded as e-check on 5/2/2019, no adj. to bank on DBS	\$ 67,269.05
Certified Payment, deposited 5/8/2019, recorded as e-check on 5/6/2019, no adj. to bank on DBS	\$ 52,843.97
Certified Payment, deposited 5/9/2019, recorded as e-check on 5/6/2019, no adj. to bank on DBS	\$ 1,564.15
Certified Payment, deposited 5/10/2019, recorded as e-check on 5/6/2019, no adj. to bank on DBS	\$ 1,980.46
Total Adjustment for recording deposit/check errors- E-Check	\$ 400,713.71 B
Total For Checking Account Adjustment	\$ 3,329,582.01 A+B
Error on 5/8/2019 bank deposit was higher than DBS	\$ 0.50 D
Recorded on DBS Twice 3/11/2019 & 3/13/2019. Certified Payment on 3/11/2019.	\$ (1,152.97) D
Error 3/20/2019, DBS did not match actual deposits	\$ (6.50) D
Adjusted for 12/31/2018 unknown	\$ (988.13) D
Credit Card Deposit shown as e-check but cleared Credit Card Bank 3/1/2019	\$ 337.15 C
Total Credit Card Adjustment	\$ (2,930,678.25) C-A+D

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
5/10/2019

Exhibit E

Total E-Check Adjustment	\$	(401,050.86)	B+C
Interest receipt on 3/20/2019 for (\$39.53) and \$4.25 recorded to wrong line on DBS	\$	(35.28)	E
Interest receipt on 3/20/2019 for \$39.53 and (\$4.25) recorded to wrong line on DBS	\$	35.28	F
December Interest of \$1.92 was receipt 3/25/2019 for \$1.79	\$	(0.13)	G
Receipt on 3/20/2019 for \$201.64 interest recorded/receipted twice	\$	(201.64)	H
Receipt on 3/20/2019 for \$439.57 interest recorded/receipted twice	\$	(439.57)	I
Receipt on 3/20/2019 for \$234.25 interest recorded/receipted twice	\$	(234.25)	J
Total Adjustment to Variance to reconcile banks and DBS	\$	3,022.69	D+G+H+I+J
Includes \$40 bank charge from 11/8/2018 for audit confirm., should be reimbursed from County.	\$	40.00	K

(Concluded)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET

Exhibit F

5/31/2019

BALANCE SHEET				
5/31/19	BALANCE	DEPOSITS/ COLLECTIONS	WITHDRAWALS	NEW BALANCE
First National	\$ 30,695,557.12	\$ 9,452,359.51	\$ 19,555,775.64	\$ 20,592,140.99
First National - Credit Card	\$ 1,489,173.43	\$ 94,777.07		\$ 1,583,950.50
First National - Sch 1	\$ 41,616.40	\$ 975,357.64		\$ 1,016,974.04
First National - Jail	\$ 1,339,815.28	\$ 120.44		\$ 1,339,935.72
Wells Fargo	\$ 166,923.20	\$ 8.37		\$ 166,931.57
Wells Fargo- Sch 44	\$ 13,975.20	\$ 48,414.71		\$ 62,389.91
Wells Fargo	\$ 1,551,702.64	\$ 77.80		\$ 1,551,780.44
Wells Fargo- Building	\$ 1,247,534.06	\$ 62.99	\$ 122,013.40	\$ 1,125,583.65
Wells Fargo- Keno	\$ 303,306.11	\$ 15.20		\$ 303,321.31
Wells Fargo- Insurance	\$ 34,794.08	\$ 2.63	\$ 10,073.99	\$ 24,722.72
Great Western	\$ 225,823.34	\$ 3.77		\$ 225,827.11
Hershey State	\$ 341,182.89	\$ 741.66		\$ 341,924.55
First State	\$ 228,588.22	\$ 191.05		\$ 228,779.27
First State- Sch 65R	\$ 74,993.30	\$ 44,173.57		\$ 119,166.87
Gothenburg State	\$ 32,188.85	\$ 13.45		\$ 32,202.30
Gothenburg State-Sch 7	\$ 49,786.07	\$ 293,894.36		\$ 343,680.43
Gothenburg State-Sch 6	\$ 149,104.79	\$ 153,981.78		\$ 303,086.57
Adams Bank & Trust	\$ 110,000.50	\$ 183.92		\$ 110,184.42
Adams Bank & Trust-Sch 55	\$ 362,751.19	\$ 121,149.42		\$ 483,900.61
Equitable Bank	\$ 351,916.86	\$ 411.93		\$ 352,328.79
Nebraskaland National	\$ 2,070,640.03	\$ 1,384.44		\$ 2,072,024.47
First National Bank-Bond	\$ 3,437,694.60			\$ 3,437,694.60
First State Bank	\$ 100,000.00			\$ 100,000.00
Gothenburg State	\$ 100,000.00			\$ 100,000.00
Adams Bank & Trust	\$ 100,000.00			\$ 100,000.00
Equitable Bank	\$ 100,000.00			\$ 100,000.00
Nebraskaland National	\$ 1,000,000.00			\$ 1,000,000.00
NPAIT	\$ 3,172,684.34	\$ 10,983.20		\$ 3,183,667.54
NPAIT-Vet's Aid	\$ 44,787.02	\$ 155.04		\$ 44,942.06
TOTAL Bank Accounts	\$ 48,936,539.52	\$ 11,198,463.95	\$ 19,687,863.03	\$ 40,447,140.44
CASH ON HAND-Vault	\$ 3,250.00		\$ 550.00	\$ 2,700.00
CASH ON HAND- Motor Vehicle	\$ 1,500.00			\$ 1,500.00
CASH ON HAND	\$ 8,200.36	\$ 12,110.07		\$ 20,310.43
Variance APA - Negative Balance is Long	\$ 3,022.69		\$ 15,398.56	\$ (12,375.87)
CASH Long/Short	\$ 9.89			\$ 9.89
CASH ITEM	\$ 881.26	\$ 1,263.44	\$ 577.85	\$ 1,566.85
E Checks	\$ 2,330.71		\$ 523.86	\$ 1,806.85
TOTAL Cash/Items	\$ 19,194.91	\$ 13,373.51	\$ 17,050.27	\$ 15,518.15
GRAND TOTAL	\$ 48,955,734.43	\$ 11,211,837.46	\$ 19,704,913.30	\$ 40,462,658.59

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET

Exhibit F

5/31/2019

COLLECTIONS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL
Taxes 2014 & Priors	\$ 13.98			\$ 13.98
Taxes 2015	\$ 15.26			\$ 15.26
Taxes 2016	\$ 446.12	\$ 102.21		\$ 548.33
Taxes 2017	\$ 2,333.05	\$ 1,230.74		\$ 3,563.79
Taxes 2018	\$ 8,167,843.48	\$ 6,697,074.20		\$ 14,864,917.68
Occupation Tax	\$ 253,347.43	\$ 72,803.76		\$ 326,151.19
Spirit/Specialty Plates	\$ 2,657.50	\$ 6,212.90		\$ 8,870.40
Motor Vehicle Tax(Property Tax)	\$ 138,347.01	\$ 285,629.24		\$ 423,976.25
Titles	\$ 4,786.00	\$ 9,739.00		\$ 14,525.00
Motors(HandleFee,StateFees,HwyPlate)	\$ 31,520.10	\$ 69,434.43		\$ 100,954.53
Boats	\$ 1,286.07	\$ 3,541.85		\$ 4,827.92
Motor Vehicle Fee	\$ 14,786.93	\$ 28,576.28		\$ 43,363.21
Sales Tax	\$ 161,705.83	\$ 364,101.48		\$ 525,807.31
State Rec Road Fee (Co Iss,Rec Road, Dmv Cash)	\$ 8,616.01	\$ 8,928.99		\$ 17,545.00
Boat Sales Tax	\$ 1,600.20	\$ 10,198.42		\$ 11,798.62
Emergency Medical Services	\$ 850.00	\$ 1,656.00		\$ 2,506.00
ATV Sales Tax		\$ 764.88		\$ 764.88
County General	\$ 668.00	\$ 1,749.75		\$ 2,417.75
DMV Cash	\$ 2,063.25	\$ 5,169.25		\$ 7,232.50
Security Surcharge	\$ 632.50	\$ 1,625.00		\$ 2,257.50
State General	\$ 2,479.75	\$ 5,609.00		\$ 8,088.75
Interlock Ignition	\$ 160.00	\$ 80.00		\$ 240.00
OTDAEF	\$ 19.00	\$ 43.00		\$ 62.00
Miscellaneous Collections	\$ 381,726.29	\$ 1,923,261.26		\$ 2,304,987.55
County Road Bond Collection	\$ 3,437,694.60			\$ 3,437,694.60
Total Collections	\$ 12,615,598.36	\$ 9,497,531.64	\$ -	\$ 22,113,130.00

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET

Exhibit F

5/31/2019

DISBURSEMENTS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL
GENERAL FUND	\$ 667,844.28		\$ 1,325,643.09	\$ 1,993,487.37
COUNTY ROADS	\$ 2,340.98		\$ 278,027.82	\$ 280,368.80
SPECIAL ROADS	\$ 4,615.00			\$ 4,615.00
LODGING TAX FUND	\$ 18,691.48		\$ 61,274.11	\$ 79,965.59
SELF FUNDED INSURANCE FUND	\$ -		\$ 10,073.99	\$ 10,073.99
JUVENILE FACILITY	\$ -		\$ 1,300.00	\$ 1,300.00
COUNTY BUILDING FUND	\$ -		\$ 122,013.40	\$ 122,013.40
OVERLOAD FINES	\$ -		\$ 2,955.00	\$ 2,955.00
STATE HIGHWAY TRUST (MV REGIS	\$ -		\$ 98,709.76	\$ 98,709.76
DRIVERS LICENSE	\$ -		\$ 6,940.00	\$ 6,940.00
RECREATION RD.	\$ -		\$ 7,663.50	\$ 7,663.50
STATE SALES TAX	\$ -		\$ 438,782.97	\$ 438,782.97
BOAT REGISTRATION	\$ -		\$ 3,955.34	\$ 3,955.34
LICENSE PLATE	\$ -		\$ 4,138.10	\$ 4,138.10
TIRE COLL.	\$ -		\$ 494.00	\$ 494.00
MESSAGE PLATES	\$ -		\$ 2,557.50	\$ 2,557.50
BOAT SALES TAX	\$ -		\$ 23,196.05	\$ 23,196.05
MOTOR VEHICLE FEE	\$ -		\$ 42,695.76	\$ 42,695.76
CERTIFICATE OF TITLE & LIENS	\$ -		\$ 2,450.00	\$ 2,450.00
MV EMERGENCY MEDICAL SYSTEM	\$ -		\$ 2,554.50	\$ 2,554.50
SPIRIT PLATE DMV	\$ -		\$ 1,284.27	\$ 1,284.27
ORGAN TISSUE DONOR FUND	\$ -		\$ 74.00	\$ 74.00
DMV SECURITY SURCHARGE	\$ -		\$ 1,987.50	\$ 1,987.50
IGNITION INTERLOCK DEVICE FUND	\$ -		\$ 160.00	\$ 160.00
DMV COMP & OPERATIONS CASH FND	\$ -		\$ 16,519.25	\$ 16,519.25
CONSUMER PROTECTION DIVISION	\$ -		\$ 198.40	\$ 198.40
STATE PATROL CASH FUND	\$ -		\$ 447.50	\$ 447.50
MOTOR VEHICLE IND LICENSE FUND	\$ -		\$ 98.10	\$ 98.10
D.M.V/TITLES	\$ -		\$ 5,964.00	\$ 5,964.00
VETERANS CEMETERY	\$ -		\$ 597.50	\$ 597.50
HIGHWAY TRUST SPECIALITY	\$ -		\$ 3,356.39	\$ 3,356.39
DMV ORGANIZATION	\$ -		\$ 126.00	\$ 126.00
DMV SPECIAL INTEREST FUND	\$ -		\$ 50.00	\$ 50.00
DMV MILITARY HONOR CODE	\$ -		\$ 130.84	\$ 130.84
AQUATICS FUND	\$ -		\$ 530.00	\$ 530.00
MOUNTAIN LION PLATE DMV-STATE SHARE	\$ -		\$ 60.00	\$ 60.00
MOUNTAIN LION PLATE GAME/PARK STATE	\$ -		\$ 260.00	\$ 260.00
BREAST CANCER PLATES-STATE SHARE	\$ -		\$ 112.50	\$ 112.50
MV TAX-STATE SHARE	\$ -		\$ 3,869.76	\$ 3,869.76
CHOOSE LIFE PLATES DMV FUND	\$ -		\$ 10.00	\$ 10.00
CHOOSE LIFE PLATES DHHS FUND	\$ -		\$ 40.00	\$ 40.00
NATIVE AMERICAN PLATES NCA FUND	\$ -		\$ 5.00	\$ 5.00
SCHOOL DIST. 1 GEN.	\$ -		\$ 5,758,222.72	\$ 5,758,222.72
SCHOOL DIST. 6 GEN.	\$ -		\$ 742,589.88	\$ 742,589.88
SCHOOL DIST. 7 GEN.	\$ -		\$ 700,029.92	\$ 700,029.92
SCHOOL DIST PERKINS 20 GEN	\$ -		\$ 2,558.17	\$ 2,558.17
SCHOOL DIST. 37 GEN.	\$ -		\$ 1,299,965.47	\$ 1,299,965.47
SCHOOL DIST. 55 GEN.	\$ -		\$ 1,078,448.88	\$ 1,078,448.88
SCHOOL DIST. 65 GEN.	\$ -		\$ 397,812.62	\$ 397,812.62
SCHOOL DIST.KEITH 6 GEN.	\$ -		\$ 95.38	\$ 95.38
SCHOOL DIST. FR125 GEN.	\$ -		\$ 148,923.20	\$ 148,923.20
SCHOOL DIST. FR46 GEN.	\$ -		\$ 392,372.37	\$ 392,372.37
SCHOOL DIST. D 20 GEN.	\$ -		\$ 245,641.57	\$ 245,641.57
SCHOOL DIST. C 89 GEN.	\$ -		\$ 48,364.69	\$ 48,364.69
SCHOOL DIST. LOGAN 1 GEN.	\$ -		\$ 139,507.56	\$ 139,507.56
SCHOOL DIST M90 GEN	\$ -		\$ 13,517.09	\$ 13,517.09
SCHOOL DIST. #F95 GEN	\$ -		\$ 33,881.13	\$ 33,881.13

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET

Exhibit F

5/31/2019

DISBURSEMENTS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL
SCHOOL DIST #D20 BOND 9-12	\$ -		\$ 8,414.70	\$ 8,414.70
SCHOOL DIST #D20 BOND K-8	\$ -		\$ 6,903.73	\$ 6,903.73
SCHOOL DIST K6 BOND	\$ -		\$ 21.33	\$ 21.33
SCHOOL DIST. 1 BLDG.	\$ -		\$ 139,549.67	\$ 139,549.67
SCHOOL DIST. 6 BLDG.	\$ -		\$ 5,519.21	\$ 5,519.21
SCHOOL DIST PERKINS 20 BLDG	\$ -		\$ 28.09	\$ 28.09
SCHOOL DIST #7 BUILDING	\$ -		\$ 7.81	\$ 7.81
SCHOOL DIST. 37 BLDG.	\$ -		\$ 54,446.51	\$ 54,446.51
SCHOOL DIST.55 BLDG.	\$ -		\$ 5,416.02	\$ 5,416.02
SCHOOL DIST.65 BLDG.	\$ -		\$ 48,987.12	\$ 48,987.12
SCHOOL DIST. FR46 BLDG.	\$ -		\$ 1,348.20	\$ 1,348.20
SCHOOL DIST. D 20 BLDG.	\$ -		\$ 4,427.74	\$ 4,427.74
SCHOOL DIST. C 89 BLDG.	\$ -		\$ 9,041.24	\$ 9,041.24
SCHOOL DIST. KEITH 6 BLDG.	\$ -		\$ 7.07	\$ 7.07
SCHOOL DIST LOGAN 1R BLDG	\$ -		\$ 11,374.22	\$ 11,374.22
SCHOOL DIST. #F95 BLDG.	\$ -		\$ 555.59	\$ 555.59
SD#1 CAPITAL IMPROVEMENT	\$ -		\$ 222,443.14	\$ 222,443.14
SD#37 CAPITAL IMPROVEMENT	\$ -		\$ 35,710.39	\$ 35,710.39
SD#55 CAPITAL IMPROVEMENT	\$ -		\$ 1.28	\$ 1.28
SCHOOL DISTRICT #M90 QCPUF	\$ -		\$ 280.40	\$ 280.40
ESU 16	\$ -		\$ 159,631.17	\$ 159,631.17
ESU 15	\$ -		\$ 8,929.30	\$ 8,929.30
ESU 10	\$ -		\$ 4,765.05	\$ 4,765.05
ESU 11	\$ -		\$ 799.97	\$ 799.97
MID PLAINS GENERAL	\$ -		\$ 628,416.48	\$ 628,416.48
MID PLAINS SPECIAL	\$ -		\$ 232,553.12	\$ 232,553.12
TWIN PLATTE	\$ -		\$ 239,965.75	\$ 239,965.75
MIDDLE REPUBLIC	\$ -		\$ 41,243.51	\$ 41,243.51
OCCUPATION TAX MIDDLE REPUBLIC	\$ -		\$ 121,508.66	\$ 121,508.66
OCCUPATION TAX TWIN PLATTE	\$ -		\$ 252,086.50	\$ 252,086.50
BRADY CEMETERY	\$ -		\$ 2,200.00	\$ 2,200.00
MORNING VIEW CEMETERY	\$ 10,961.19			\$ 10,961.19
RIVERSIDE CEMETERY	\$ -		\$ 2,800.30	\$ 2,800.30
RIVERSIDE CEMETERY WATER	\$ -		\$ 351.21	\$ 351.21
RIVERSIDE CEMETERY CAPITAL IMPROVE-	\$ -		\$ 351.21	\$ 351.21
ARNOLD FIRE GEN.	\$ -		\$ 1,202.14	\$ 1,202.14
BRADY FIRE GEN.	\$ -		\$ 19,585.29	\$ 19,585.29
CURTIS FIRE GEN.	\$ -		\$ 3,729.07	\$ 3,729.07
FARNAM FIRE GEN.	\$ -		\$ 1,591.53	\$ 1,591.53
GOTHENBURG FIRE GEN.	\$ -		\$ 4,220.17	\$ 4,220.17
HERSHEY FIRE GEN.	\$ -		\$ 33,193.67	\$ 33,193.67
MAYWOOD WELLFLEET FIRE GEN.	\$ -		\$ 15,009.89	\$ 15,009.89
MAXWELL FIRE GENERAL	\$ -		\$ 19,237.60	\$ 19,237.60
NORTH PLATTE FIRE GENERAL	\$ -		\$ 81,949.47	\$ 81,949.47
STAPLETON FIRE GEN.	\$ -		\$ 2,625.91	\$ 2,625.91
SUTHERLAND FIRE GEN.	\$ -		\$ 26,757.40	\$ 26,757.40
WALLACE FIRE GEN.	\$ -		\$ 25,940.53	\$ 25,940.53
ARNOLD FIRE BOND	\$ -		\$ 720.91	\$ 720.91
STAPLETON FIRE CAPITAL IMPROVEMENT	\$ -		\$ 1,074.23	\$ 1,074.23
HERSHEY FIRE BOND	\$ -		\$ 3,236.37	\$ 3,236.37
CURTIS FIRE BOND	\$ -		\$ 2,575.17	\$ 2,575.17
GOTHENBURG HOSPITAL	\$ -		\$ 5,925.12	\$ 5,925.12
SUTHERLAND HOSPITAL	\$ -		\$ 16,343.96	\$ 16,343.96
KEITH & LINCOLN IRRIGATION	\$ -		\$ 35,018.48	\$ 35,018.48
BRADY VILLAGE GEN	\$ -		\$ 18,627.64	\$ 18,627.64
BRADY VILLAGE BOND	\$ -		\$ 8,328.18	\$ 8,328.18
HERSHEY VILLAGE GEN	\$ -		\$ 16,536.84	\$ 16,536.84

LINCOLN COUNTY TREASURER
APA PREPARED DAILY BALANCE SHEET
5/31/2019

Exhibit F

DISBURSEMENTS	PREV TOTAL	DEPOSITS/ COLLECTIONS	WITHDRAWALS	ENDING TOTAL
MAXWELL VILLAGE GEN	\$ -		\$ 17,943.24	\$ 17,943.24
NP VILLAGE GENERAL	\$ -		\$ 912,068.50	\$ 912,068.50
NP VILLAGE BOND RETIREMENT	\$ -		\$ 462,674.58	\$ 462,674.58
NP VILLAGE PENSION	\$ -		\$ 62,889.09	\$ 62,889.09
SUTHERLAND VILLAGE GEN	\$ -		\$ 56,049.41	\$ 56,049.41
WALLACE VILLAGE GEN	\$ -		\$ 15,371.37	\$ 15,371.37
WELLFLEET VILLAGE GEN	\$ -		\$ 1,606.53	\$ 1,606.53
HERSHEY VILLAGE WATER BOND	\$ -		\$ 10,021.00	\$ 10,021.00
WALLACE VILLAGE BOND	\$ -		\$ 8,021.67	\$ 8,021.67
SUTHERLAND VILLAGE BOND	\$ -		\$ 22,053.62	\$ 22,053.62
AG GENERAL	\$ -		\$ 51,602.40	\$ 51,602.40
AG SPECIAL	\$ -		\$ 25,891.68	\$ 25,891.68
NP AIRPORT AUTHORITY	\$ -		\$ 151,239.00	\$ 151,239.00
NP AIRPORT AUTHORITY DEBT SERV	\$ -		\$ 28,100.87	\$ 28,100.87
Redemption Holding Fund	\$ 213,307.78		\$ 55,864.21	\$ 269,171.99
T.I.F. (WILKINSON)	\$ -		\$ 799.80	\$ 799.80
T.I.F. (B6 BRADY VILLAGE)	\$ -		\$ 84.07	\$ 84.07
T.I.F. (EAGLE ESTATES DEV) 1 TP	\$ -		\$ 11,866.45	\$ 11,866.45
T.I.F. (SOUTHWEST IMP) 1 TP	\$ -		\$ 1,389.87	\$ 1,389.87
T.I.F. (HOBBY LOBBY)	\$ -		\$ 28,318.31	\$ 28,318.31
TOTAL DISBURSEMENTS	\$ 917,760.71	\$ -	\$ 17,990,607.48	\$ 18,908,368.19

Prior Balance 5/10/19	\$ 48,955,734.43		
Add: Current Collections	\$ 9,497,531.64		
Less: Current Disbursements	<u>\$ 17,990,607.48</u>		
New Balance 5/31/19	\$ 40,462,658.59	BALANCED	\$ - Variance

Note: Collections and withdrawals are for the period 5/11/19 through 5/31/19.

(Concluded)

LINCOLN COUNTY TREASURER
APA PREPARED BANK RECONCILIATION
5/31/2019

Exhibit G

First National Bank #####84

Bank Balance 5/31/2019 **\$ 22,258,165.84**

Add:	Deposit Date:	Cleared Date:	Amount	
Deposits in transit	5/31/2019	6/3/2019	\$ 48,267.48	
Deposits in transit	5/31/2019	6/3/2019	\$ 138,536.33	
Deposits in transit	5/29/2019	6/3/2019	\$ 2,417.61	
Deposits in transit	5/30/2019	6/4/2019	\$ 1,248.15	
Deposits in transit	5/31/2019	6/5/2019	\$ 2,840.30	
Total Deposits in transit			<u>\$ 193,309.87</u>	
Sub-Total				\$ 22,451,475.71

Less Outstanding Checks:

Check #	Date Issued	Date Cleared	Amount
24112	8/22/16		\$ 2.00
24389	10/21/16		\$ 27.50
24402	10/26/16		\$ 5.45
24418	10/31/16		\$ 3.96
24763	1/25/17		\$ 5.12
24941	3/6/17		\$ 5.00
25227	4/19/17		\$ 825.99
25333	4/28/17		\$ 4.90
25361	5/4/17		\$ 1,196.11
25371	5/5/17		\$ 4.00
25391	5/11/17		\$ 3.30
25594	6/13/17		\$ 106.91
25629	6/28/17		\$ 32.80
25863	8/21/17		\$ 647.20
25895	8/30/17		\$ 679.70
25941	9/12/17		\$ 4.00
26060	10/3/17		\$ 2.00
26063	10/3/17		\$ 20.83
26160	10/26/17		\$ 4.22
26177	10/30/17		\$ 2.44
			\$ -
			\$ 822,272.57

Additional List of Outstanding Checks

Total Outstanding Checks \$ 825,856.00

Reconciled Bank Balance 5/31/2019

\$ 21,625,619.71

Book Balance 5/31/2019 **\$ 20,592,140.99**

Adjustment needed to be recorded/receipted on County Books to complete bank reconciliation.

Coding Error by bank c.27876	\$ 0.67
Deposit 3/19/2019 cleared \$.06 more than recorded	\$ 0.06
Deposit 5/2/2019 cleared \$.01 less than recorded	\$ (0.01)
Deluxe Bus Sys. Bus Prods 5/13/19 -Deducted on Bank Statement	\$ (69.09)
NSF Check 5/13/2019 Paid 6/3/19	\$ (289.70)
Interest Payment 31-May	\$ 1,129.53
Federal Deposited 1/31/2019	\$ 1,926.71
Federal Deposited 2/8/2019	\$ 1,332.00
Federal Deposited 2/8/2019	\$ 1,926.52
Federal Deposited 3/8/2019	\$ 962.00
Federal Deposited 3/12/2019	\$ 296.00
Federal Deposited 4/23/2019	\$ 1,628.00
Federal Deposited 5/23/2019	\$ 592.00
State of NE 1/7/2019 Ice Treas 310 Misc Pay	\$ 89,160.15
State of NE 3/12/2019 Child Support Enforcement	\$ 49,472.79
State of NE 3/12/2019 Game and Parks Irrigation Tax	\$ 191.20
State of NE 3/12/2019 Game and Parks Irrigation Tax	\$ 411.00
State of NE 3/18/2019 Buyback Funds	\$ 327,193.53
State of NE 3/19/2019 Jail Reimbursement	\$ 42,560.00
State of NE 4/3/2019 Child Support Enforcement	\$ 15,952.10
State of NE 4/16/2019 Game and Parks In Lieu	\$ 43,023.42

(Continued)

LINCOLN COUNTY TREASURER
APA PREPARED BANK RECONCILIATION
5/31/2019

Exhibit G

Continued:

State of NE 4/22/2019	BELF RE Taxes	\$ 303,889.62
State of NE 5/1/2019	MFO Funds	\$ 134,121.49
State of NE 5/2/2019	EMPG Grant	\$ 15,970.07
State of NE 5/2/2019	Crime Commission Grant	\$ 7,124.66
State of NE 5/10/2019	Crime Commission Grant	\$ 25,823.26
State of NE 5/12/2019	Crime Commission Grant	\$ 7,660.93
State of NE 5/22/2019	EMPG Grant	\$ 1,054.46
Fines and Licenses recorded 3/29/2016 for more than received		\$ (6.61)
Cert. Payment, deposit 1/8/2019, not received/recorded - Parcel 011086355		\$ 4,448.84
EMPG Grant Funds recorded twice - 3/22/2019 and 2/8/2019		

REVENUEID	DESC1	DATE	DESC2	AMOUNT
3035134	2018 EMPG, PARTIAL	2/8/2019	ST OF NE	\$ 16,211.13
3035884	EMPG 2018-REGION 51	3/22/2019	ST OF NE	\$ 16,211.13

Fines and Licenses received twice - 3/22/2019 and 1/3-4/2019(Distribution should have been Journal Entry out of Fine to various schools)

REVENUEID	DESC1	DATE	DESC2	AMOUNT
3035016	REPORT OF FINES	LINCOLN CO. COURT	1/3/2019	\$ 22,695.75
3035019	MISC. FEES	CLERK OF DIST. CO.	1/4/2019	\$ 5,090.00
3035065	tobacco license	Sno White	1/18/2019	\$ 10.00
3035885	FINES, LICENSES	NPPS	3/22/2019	\$ 27,795.75

32 Total of Adjustments \$ 1,033,478.72

Reconciled Book Balance 5/31/19 **\$ 21,625,619.71**

Variance between Book and Bank \$ -

Additional Outstanding Checks:

Check #	Date Issued	Date Cleared	Amount
26515	2/1/18		\$ 6.00
26566	2/14/18		\$ 560.61
26816	4/4/18		\$ 17.00
27097	5/7/18		\$ 232.57
27443	7/13/18		\$ 563.49
27499	7/30/18		\$ 14.95
27504	7/31/18		\$ 363.68
27530	8/13/18		\$ 6.33
27570	8/15/18		\$ 185.05
27778	9/28/18		\$ 135.35
27798	10/8/18		\$ 3.00
27888	10/26/18		\$ 411.60
28073	12/26/18		\$ 14.85
28416	3/15/19	6/13/2019	\$ 1,448.93
28438	3/25/19		\$ 501.73
28449	3/28/19		\$ 752.86
28460	4/1/19		\$ 2.99
28486	4/8/19	6/5/2019	\$ 915.18
28456	4/1/19	6/10/2019	\$ 1,427.50
28489	4/8/19	6/10/2019	\$ 645.44
28498	4/5/19	6/10/2019	\$ 539.07
28502	4/9/19		\$ 6.50
28590	4/18/19	6/10/2019	\$ 1,224.56
28592	4/18/19		\$ 36.00
28616	Voided, not adjusted 5/31/2019	4/25/19	\$ 6.12
28620	4/25/19	6/7/2019	\$ 4,457.88
28621	4/25/19	6/10/2019	\$ 2,980.16
28622	4/25/19	6/7/2019	\$ 3,596.25
28630	4/29/19	6/4/2019	\$ 872.59
28637	4/30/19	6/5/2019	\$ 968.78
28667	5/7/19	6/10/2019	\$ 894.86
28676	5/7/19	6/6/2019	\$ 1,448.91
28677	5/7/19	6/6/2019	\$ 6,760.52
28678	5/7/19	6/5/2019	\$ 895.76
28682	5/8/19	6/6/2019	\$ 1,245.82

LINCOLN COUNTY TREASURER
APA PREPARED BANK RECONCILIATION
5/31/2019

Exhibit G

Continued:

Check #	Issued	Cleared	Amount
28683	5/8/19	6/6/2019	\$ 9,569.38
28688	5/9/19	6/10/2019	\$ 7,300.02
28697	5/10/19		\$ 17.65
28700	5/10/19	6/5/2019	\$ 2,263.95
28702	5/10/19	6/7/2019	\$ 775.81
28708	5/10/19	6/7/2019	\$ 1,555.14
28715	5/10/19	6/7/2019	\$ 1,555.12
28749	5/20/2019	6/4/2019	\$ 1,591.53
28755	5/20/2019	6/14/2019	\$ 3,700.14
28782	5/21/2019	6/7/2019	\$ 8,698.98
28783	5/21/2019	6/14/2019	\$ 1,072.51
28784	5/21/2019		\$ 1,827.59
28785	5/21/2019	6/6/2019	\$ 575.56
28786	5/21/2019		\$ 5,976.82
28789	5/13/2019	6/3/2019	\$ 1,239.12
28790	5/14/2019	6/3/2019	\$ 1,078.97
28792	Voided in June, not voided in MIPS at 5/31/19	5/17/2019	\$ 7,769.07
28793		5/15/2019	\$ 565.74
28795		5/17/2019	6/7/2019 \$ 3,255.70
28796		5/15/2019	6/3/2019 \$ 2,641.35
28801		5/21/2019	6/12/2019 \$ 198.60
28802		5/21/2019	6/12/2019 \$ 50.25
28805		5/22/2019	\$ 5.76
28806		5/21/2019	6/14/2019 \$ 7.21
28807		5/13/2019	6/3/2019 \$ 57.61
28814		5/23/2019	6/3/2019 \$ 10.00
28817		5/24/2019	\$ 77.48
28818		5/23/2019	6/3/2019 \$ 2,122.96
28821		5/28/2019	6/3/2019 \$ 297.44
28822		5/28/2019	6/7/2019 \$ 1,580.18
28823		5/21/2019	\$ 3,305.43
28826		5/22/2019	\$ 7,698.56
28827		5/29/2019	6/4/2019 \$ 10.00
28829		5/29/2019	6/3/2019 \$ 189.88
28830		5/29/2019	6/14/2019 \$ 13,084.69
28831		5/29/2019	6/5/2019 \$ 35,018.48
28835		5/29/2019	6/3/2019 \$ 212.60
28836		5/29/2019	6/3/2019 \$ 1,419.53
28837		5/29/2019	6/3/2019 \$ 319.32
28841		5/22/2019	6/14/2019 \$ 10,779.20
28842		5/30/2019	6/10/2019 \$ 8.90
28844		5/30/2019	6/3/2019 \$ 293,873.56
28845		5/30/2019	6/3/2019 \$ 153,919.47
28846		5/30/2019	6/3/2019 \$ 120,718.50
28848		5/30/2019	6/3/2019 \$ 48,414.01
28849		5/30/2019	6/7/2019 \$ 3,645.86
28850		5/30/2019	6/11/2019 \$ 48.42
28851		5/30/2019	\$ 553.80
28852		5/30/2019	6/4/2019 \$ 167.91
28853		5/30/2019	6/6/2019 \$ 351.21
28857		5/31/2019	6/5/2019 \$ 399.68
28858		5/31/2019	\$ 2,151.41
28859		5/31/2019	6/17/2019 \$ 17.14
28854		5/30/2019	6/6/2019 \$ 351.21
28855		5/30/2019	6/6/2019 \$ 2,800.30
28860		5/31/2019	\$ 499.41
28862		5/31/2019	6/13/2019 \$ 2,041.21
28825		5/22/2019	6/14/2019 \$ 18,692.35
Sub Total O/S Checks			\$ 822,272.57

(Concluded)

LINCOLN COUNTY TREASURER
PROPERTY TAX CREDIT VARIANCE BREAKDOWN

Exhibit H

5/31/2019

Fund Number	Fund Name	Property Tax Credit Paid	Property Tax Credit Owed	Over (Under) Paid
100	GENERAL FUND	\$ 616,911.29	\$ 621,679.89	\$ (4,768.60)
1275	SELF FUNDED INSURANCE FUND	\$ 8,247.95	\$ 7,489.50	\$ 758.45
3300	JAIL BOND FUND	\$ 50,848.20	\$ 46,172.06	\$ 4,676.14
4050	COUNTY BUILDING FUND	\$ 48,363.48	\$ 43,915.79	\$ 4,447.69
6101	SCHOOL DIST. 1 GEN.	\$ 1,044,793.73	\$ 1,074,637.55	\$ (29,843.82)
6103	SCHOOL DIST. 5 GEN.	\$ -	\$ 4.52	\$ (4.52)
6104	SCHOOL DIST. 6 GEN.	\$ 168,760.09	\$ 177,380.32	\$ (8,620.23)
6105	SCHOOL DIST. 7 GEN.	\$ 139,945.07	\$ 147,315.25	\$ (7,370.18)
6107	SCHOOL DIST PERKINS 20 GEN	\$ 977.33	\$ 893.72	\$ 83.61
6110	SCHOOL DIST. 37 GEN.	\$ 308,709.13	\$ 312,066.74	\$ (3,357.61)
6113	SCHOOL DIST. 55 GEN.	\$ 234,608.77	\$ 238,520.03	\$ (3,911.26)
6115	SCHOOL DIST. 65 GEN.	\$ 208,706.83	\$ 191,452.10	\$ 17,254.73
6120	SCHOOL DIST.KEITH 6 GEN.	\$ 190.75	\$ 174.44	\$ 16.31
6123	SCHOOL DIST. FR125 GEN.	\$ 45,123.13	\$ 41,647.43	\$ 3,475.70
6124	SCHOOL DIST. FR46 GEN.	\$ 111,731.74	\$ 103,111.38	\$ 8,620.36
6126	SCHOOL DIST. D 20 GEN.	\$ 64,920.60	\$ 64,460.17	\$ 460.43
6128	SCHOOL DIST. C 89 GEN.	\$ 31,504.91	\$ 28,812.18	\$ 2,692.73
6129	SCHOOL DIST. LOGAN 1 GEN.	\$ 54,089.01	\$ 49,487.02	\$ 4,601.99
6136	SCHOOL DIST M90 GEN	\$ 4,059.75	\$ 3,712.48	\$ 347.27
6143	SCHOOL DIST. #F95 GEN	\$ 24,996.71	\$ 23,131.89	\$ 1,864.82
6201	SCHOOL DIST. 1 BOND	\$ 97,506.35	\$ 99,518.15	\$ (2,011.80)
6202	SCHOOL DIST. #7 BOND	\$ 34,403.19	\$ 36,214.97	\$ (1,811.78)
6203	SCHOOL DIST #B6 BOND	\$ 17,908.96	\$ 18,814.79	\$ (905.83)
6205	SCHOOL DIST #55 BOND	\$ 13,678.12	\$ 13,914.51	\$ (236.39)
6206	SCHOOL DIST. R65 BOND	\$ 7,120.40	\$ 6,524.23	\$ 596.17
6207	SCHOOL DIST #44 BOND	\$ 6,601.28	\$ 6,044.12	\$ 557.16
6210	SCHOOL DIST #D20 BOND 9-12	\$ 3,639.89	\$ 3,617.44	\$ 22.45
6211	SCHOOL DIST #D20 BOND K-8	\$ 3,064.96	\$ 2,802.77	\$ 262.19
6214	SCHOOL DIST K6 BOND	\$ 42.67	\$ 39.01	\$ 3.66
6301	SCHOOL DIST. 1 BLDG.	\$ 26,130.54	\$ 23,499.13	\$ 2,631.41
6303	SCHOOL DIST. 6 BLDG.	\$ 1,266.25	\$ 1,155.85	\$ 110.40
6304	SCHOOL DIST PERKINS 20 BLDG	\$ 10.73	\$ 9.81	\$ 0.92
6306	SCHOOL DIST. 37 BLDG.	\$ 13,080.59	\$ 11,934.65	\$ 1,145.94
6308	SCHOOL DIST.55 BLDG.	\$ 1,189.29	\$ 1,083.69	\$ 105.60
6309	SCHOOL DIST.65 BLDG.	\$ 26,120.48	\$ 23,863.03	\$ 2,257.45
6310	SCHOOL DIST. FR46 BLDG.	\$ 387.01	\$ 353.72	\$ 33.29
6311	SCHOOL DIST. D 20 BLDG.	\$ 1,171.13	\$ 1,070.94	\$ 100.19
6313	SCHOOL DIST. C 89 BLDG.	\$ 5,933.03	\$ 5,425.51	\$ 507.52
6314	SCHOOL DIST. KEITH 6 BLDG.	\$ 14.14	\$ 12.92	\$ 1.22
6316	SCHOOL DIST LOGAN 1R BLDG	\$ 4,432.41	\$ 4,053.25	\$ 379.16
6324	SCHOOL DIST. #F95 BLDG.	\$ 421.26	\$ 385.22	\$ 36.04

LINCOLN COUNTY TREASURER
PROPERTY TAX CREDIT VARIANCE BREAKDOWN

Exhibit H

5/31/2019

Fund Number	Fund Name	Property Tax Credit Paid	Property Tax Credit Owed	Over (Under) Paid
6330	SD#1 CAPITAL IMPROVEMENT	\$ 41,654.41	\$ 37,459.71	\$ 4,194.70
6332	SD#37 CAPITAL IMPROVEMENT	\$ 8,579.34	\$ 7,827.70	\$ 751.64
6335	SCHOOL DISTRICT #M90 QCPUF	\$ 84.21	\$ 77.02	\$ 7.19
6900	ESU 16	\$ 37,030.93	\$ 37,061.04	\$ (30.11)
6901	ESU 15	\$ 2,612.02	\$ 2,403.51	\$ 208.51
6902	ESU 10	\$ 1,712.66	\$ 1,638.10	\$ 74.56
6906	ESU 11	\$ 606.55	\$ 560.30	\$ 46.25
7100	MID PLAINS GENERAL	\$ 151,562.78	\$ 155,207.46	\$ (3,644.68)
7200	MID PLAINS SPECIAL	\$ 56,089.64	\$ 50,931.62	\$ 5,158.02
7300	TWIN PLATTE	\$ 52,118.27	\$ 52,717.88	\$ (599.61)
7301	MIDDLE REPUBLIC	\$ 17,584.68	\$ 16,145.46	\$ 1,439.22
7500	ASHGROVE WELLFLEET CEMETERY	\$ 544.60	\$ 501.33	\$ 43.27
7501	BRADY CEMETERY	\$ 153.37	\$ 211.38	\$ (58.01)
7502	DICKENS CEMETERY	\$ 144.58	\$ 132.20	\$ 12.38
7503	GARFIELD CEMETERY	\$ 117.18	\$ 107.15	\$ 10.03
7504	GASLIN CEMETERY	\$ 175.29	\$ 160.30	\$ 14.99
7505	MIRIAM CEMETERY	\$ 163.85	\$ 149.80	\$ 14.05
7506	PECKHAM CEMETERY	\$ 135.73	\$ 124.13	\$ 11.60
7507	MORNING VIEW CEMETERY	\$ 3,308.94	\$ 3,021.75	\$ 287.19
7508	PLAINVIEW CEMETERY	\$ 357.23	\$ 325.95	\$ 31.28
7509	RIVERSIDE CEMETERY	\$ 490.51	\$ 518.56	\$ (28.05)
7510	SUTHERLAND CEMETERY	\$ 1,188.00	\$ 1,226.95	\$ (38.95)
7515	RIVERSIDE CEMETERY WATER	\$ 61.40	\$ 55.89	\$ 5.51
7516	RIVERSIDE CEMETERY CAPITAL	\$ 61.40	\$ 55.89	\$ 5.51
7517	FARNAM CEMETERY GEN	\$ 303.00	\$ 279.36	\$ 23.64
7700	ARNOLD FIRE GEN.	\$ 800.00	\$ 731.58	\$ 68.42
7701	BRADY FIRE GEN.	\$ 4,915.59	\$ 5,038.53	\$ (122.94)
7702	CURTIS FIRE GEN.	\$ 1,062.51	\$ 971.60	\$ 90.91
7703	FARNAM FIRE GEN.	\$ 872.21	\$ 807.75	\$ 64.46
7704	GOTHENBURG FIRE GEN.	\$ 898.98	\$ 965.96	\$ (66.98)
7705	HERSHEY FIRE GEN.	\$ 7,991.30	\$ 7,972.45	\$ 18.85
7706	MAYWOOD WELLFLEET FIRE GEN.	\$ 4,972.97	\$ 4,569.88	\$ 403.09
7707	MAXWELL FIRE GENERAL	\$ 4,334.18	\$ 4,435.44	\$ (101.26)
7708	NORTH PLATTE FIRE GENERAL	\$ 13,284.89	\$ 15,712.28	\$ (2,427.39)
7709	STAPLETON FIRE GEN.	\$ 954.76	\$ 873.09	\$ 81.67
7710	SUTHERLAND FIRE GEN.	\$ 5,741.47	\$ 6,041.90	\$ (300.43)
7711	WALLACE FIRE GEN.	\$ 12,886.65	\$ 11,817.23	\$ 1,069.42
7800	ARNOLD FIRE BOND	\$ 479.75	\$ 438.73	\$ 41.02
7805	STAPLETON FIRE CAPITAL IMPROVEMENT	\$ 390.57	\$ 357.17	\$ 33.40
7810	HERSHEY FIRE BOND	\$ 779.15	\$ 710.35	\$ 68.80
7812	CURTIS FIRE BOND	\$ 733.73	\$ 670.96	\$ 62.77

LINCOLN COUNTY TREASURER
PROPERTY TAX CREDIT VARIANCE BREAKDOWN

Exhibit H

5/31/2019

Fund Number	Fund Name	Property Tax Credit Paid	Property Tax Credit Owed	Over (Under) Paid
8100	GOTHENBURG HOSPITAL	\$ 1,706.03	\$ 1,713.01	\$ (6.98)
8101	SUTHERLAND HOSPITAL	\$ 1,622.73	\$ 1,694.96	\$ (72.23)
8600	BRADY VILLAGE GEN	\$ 2,827.84	\$ 3,615.66	\$ (787.82)
8601	BRADY VILLAGE BOND	\$ 1,318.32	\$ 1,154.73	\$ 163.59
8603	HERSHEY VILLAGE GEN	\$ 3,766.20	\$ 4,105.08	\$ (338.88)
8606	MAXWELL VILLAGE GEN	\$ 1,756.74	\$ 2,488.82	\$ (732.08)
8609	NP VILLAGE GENERAL	\$ 186,391.52	\$ 175,339.71	\$ 11,051.81
8611	NP VILLAGE BOND RETIREMENT	\$ 98,795.47	\$ 88,185.84	\$ 10,609.63
8612	NP VILLAGE PENSION	\$ 13,428.78	\$ 11,986.67	\$ 1,442.11
8616	SUTHERLAND VILLAGE GEN	\$ 10,428.28	\$ 9,960.55	\$ 467.73
8619	WALLACE VILLAGE GEN	\$ 3,303.12	\$ 2,838.67	\$ 464.45
8620	WELLFLEET VILLAGE GEN	\$ 226.16	\$ 208.94	\$ 17.22
8622	HERSHEY VILLAGE WATER BOND	\$ 2,510.80	\$ 2,230.90	\$ 279.90
8628	WALLACE VILLAGE BOND	\$ 1,807.17	\$ 1,550.59	\$ 256.58
8630	SUTHERLAND VILLAGE BOND	\$ 4,164.81	\$ 3,986.84	\$ 177.97
9200	AG GENERAL	\$ 12,555.68	\$ 12,996.29	\$ (440.61)
9201	AG SPECIAL	\$ 6,298.97	\$ 5,719.62	\$ 579.35
9450	NP AIRPORT AUTHORITY	\$ 35,224.60	\$ 31,441.83	\$ 3,782.77
9451	NP AIRPORT AUTHORITY DEBT SERV	\$ 6,544.41	\$ 5,841.60	\$ 702.81
10190	T.I.F. (WILKINSON)	\$ 1,599.60	\$ 1,462.60	\$ 137.00
10230	T.I.F. (B6 BRADY VILLAGE)	\$ 168.14	\$ 154.73	\$ 13.41
10240	T.I.F. (EAGLE ESTATES DEV) 1 TP	\$ 3,278.05	\$ 2,682.05	\$ 596.00
10250	T.I.F. (SOUTHWEST IMP) 1 TP	\$ 2,779.74	\$ 2,542.16	\$ 237.58
10260	T.I.F. (HOBBY LOBBY)	\$ 2,740.00	\$ 2,505.80	\$ 234.20
	Overage to Pay Back to State	\$ 4,274,793.59	\$ 4,243,825.16	\$ 30,968.43

(Concluded)