

**ATTESTATION REPORT
OF THE
NEBRASKA STATE TREASURER
IN ACCORDANCE WITH
NEB. REV. STAT. § 84-605 (REISSUE 2014)**

AS OF JANUARY 9, 2019

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the Auditor of Public Accounts.**

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Issued on March 18, 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, 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

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NEBRASKA STATE TREASURER

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NEBRASKA STATE TREASURER

BACKGROUND

Neb. Rev. Stat. § 84-605 (Reissue 2014) provides the following:

All the books, papers, letters, and transactions pertaining to the office of State Treasurer shall be open to the inspection of a committee of the Legislature to examine and settle all accounts and to count all money. When the successor of any such treasurer shall be elected and qualified, the Auditor of Public Accounts shall examine and settle all accounts of such treasurer remaining unsettled and give him or her a certified statement showing the balance of money, securities, and effects for which he or she is accountable, and which have been delivered to his or her successor, and report the balance electronically to the Legislature.



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NEBRASKA STATE TREASURER

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska State Treasurer
Lincoln, Nebraska

We have examined the accompanying Schedule of Balances of the Nebraska State Treasurer (State Treasurer) as of January 9, 2019. The State Treasurer's management is responsible for the Schedule of Balances. Our responsibility is to express an opinion on the Schedule of Balances 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. Accordingly, our procedures included examining, on a test basis, evidence supporting the Schedule of Balances and performing such other procedures as we considered necessary in the circumstances. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the balances, securities, and effects for which the State Treasurer was accountable as of January 9, 2019.

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

A handwritten signature in black ink, appearing to read "Mark Avery".

Mark Avery, CPA
Assistant Deputy Auditor

March 15, 2019

NEBRASKA STATE TREASURER
SCHEDULE OF BALANCES
As of January 9, 2019

	<u>Dollar Amount</u>
1. Cash On-Hand - As of January 9, 2019	
Cash Received	\$ 15,154
Checks & Other Cash Items Received	\$ 1,588,971
Petty Cash - authorized by § 84-615	\$ 1,000
Total Cash & Cash Items	\$ 1,605,125
2. Bank Balance - As of January 9, 2019	
Local Nebraska Banks (smaller dollars)	\$ 1,127,913
Nebraska Banks (larger dollars)	\$ 29,714,539
State Street Bank Investments	\$ 3,787,598,476
Total Combined Bank Balance	\$ 3,818,440,928
3. Unclaimed Property Outstanding - As of December 31, 2018*	
Unclaimed Property	\$ 173,593,458
Unclaimed Property Mutual Funds**	\$ 6,428,869
Unclaimed Property Securities**	\$ 20,967,352
Total Combined Unclaimed Property Fair Market Value	\$ 200,989,679
Number of Unclaimed Property Deposit Boxes	1,571
4. Saving Plans under the responsibility of the State Treasurer - As of December 31, 2018*	
Nebraska Educational Savings Trust Plan	\$ 4,765,796,350
Enable Savings Plan - Nebraska	\$ 6,696,057
Enable Savings Plan - Alabama (Administering)	\$ 616,239
Total Combined Saving Plans	\$ 4,773,108,646
5. Capital Assets - As of December 31, 2018* -- (Per EnterpriseOne System)	
Capital Asset Cost	\$ 681,293
Less: Accumulated Depreciation	\$ (641,143)
Net Book Value	\$ 40,150
Number of Capital Assets Reported	354

* These items were not accessible to be valued as of January 9, 2019. Neither internal nor external reports were able to be generated as of a date in the middle of the month.

** Market Value