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
Mark Avery, CPA – Assistant Deputy Auditor
Sara Leber, CPA – Auditor-In-Charge
Michaela Schneider – Auditor

Our reports can be found electronically at:  [http://www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

**Nebraska Auditor of Public Accounts**
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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.
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.

March 15, 2019
Mark Avery, CPA
Assistant Deputy Auditor
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