

**ATTESTATION REPORT  
OF THE  
SARPY COUNTY TREASURER**

**JULY 1, 2020, THROUGH DECEMBER 31, 2020**

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**Issued on March 9, 2021**

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SARPY COUNTY TREASURER

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## SARPY COUNTY TREASURER

### BACKGROUND

Sarpy County (County) is one of 93 counties in Nebraska and has a County seat located in Papillion. 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. Brian Zuger was elected County Treasurer on November 6, 2018, and took office on January 3, 2019.

In response to concerns brought to the Auditor of Public Accounts' (APA) attention regarding the County Treasurer's alleged failure to balance the financial activities of his office, the APA began limited preliminary planning work in April 2020 to determine the validity of those accusations. Subsequent to the completion of these limited procedures, the APA issued a letter dated November 2, 2020, outlining significant concerns related to the operations of the Sarpy County Treasurer's office. A complete copy of this letter is available on the APA's website (auditors.nebraska.gov). As noted in that letter, a county treasurer who fails to handle accounts correctly is subject to removal from office per Neb. Rev. Stat. § 23-1603 (Cum. Supp. 2020), 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.*

This initial review was focused exclusively upon the County Treasurer's handling of cash, investments, bank accounts, daily balance sheets, and Munis fund balances. Due to the particularly grievous shortcomings noted during the preliminary review, however, the APA determined that a full attestation, including all activities of the County Treasurer's office, was necessary. **The results of this successive examination identified numerous issues that impacted over \$12.5 million in public funds.** Details of the issues identified can be found in the "Comments and Recommendations" section of this report.

We began our attestation procedures in January 2021, before being on-site at the Sarpy County Courthouse the week of February 1, 2021, to complete our testing. During the course of the attestation, the County Treasurer, as well as other County employees involved, were cooperative and provided the APA's staff with both access to all records requested and timely responses to our inquiries and requests. Not to discredit the County Treasurer or any other County employees, this appreciated change from previous interactions between the APA and the County Treasurer appears to have been due largely to the efforts of the recently hired Controller, whose involvement was essential to ensuring that the APA received requested information timely.

The County Treasurer controls over \$130 million on a daily basis, making it imperative for his office to have appropriate policies, procedures, and internal controls in place to ensure that taxpayers' money is protected and accounted for properly. During the six-month period July 1, 2020, through December 31, 2020, the County Treasurer recorded receipts of \$326,811,635 and disbursements of \$326,366,165.

The County Treasurer engaged the services of BerganKDV, an accounting and professional services firm with an office in Omaha, Nebraska, to recommend process improvements and to assist in the reconciliation of the County Treasurer's bank accounts. The first payment to BerganKDV for services provided occurred on June 16, 2020. Through February 11, 2021, (when the APA's fieldwork was completed) BerganKDV received a total of **\$142,726.87** from the County Treasurer's budget (per Sarpy County Claims online lookup). Despite paying such a substantial amount of money to BerganKDV, the County Treasurer continued to have numerous issues, as identified in this report.

Additionally, see **Comment and Recommendation #2 and #3** herein for the APA's observations regarding the services provided by BerganKDV. The attached **Exhibit H** contains copies of the engagement letters between the County and BerganKDV, which were obtained by the APA.

SARPY COUNTY TREASURER

**BACKGROUND**

(Continued)

The following table details the County payments made to BerganKDV between June 16, 2020, and February 11, 2021.

Check Date	Department	Payee	Amount Paid	Payment Description
2/9/2021	TREASURER	BERGANKDV	\$ 5,000.00	CONTRACTUAL SERVICES
2/9/2021	TREASURER	BERGANKDV	11,123.00	CONTRACTUAL SERVICES
12/15/2020	TREASURER	BERGANKDV	12,069.00	CONTRACTUAL SERVICES
11/17/2020	TREASURER	BERGANKDV	28,632.50	CONTRACTUAL SERVICES
11/17/2020	TREASURER	BERGANKDV	13,200.00	CONTRACTUAL SERVICES
9/29/2020	TREASURER	BERGANKDV	6,701.60	CONTRACTUAL SERVICES
9/29/2020	TREASURER	BERGANKDV	10,623.75	CONTRACTUAL SERVICES
9/29/2020	TREASURER	BERGANKDV	20,962.52	CONTRACTUAL SERVICES
8/18/2020	TREASURER	BERGANKDV	25,327.00	CONTRACTUAL SERVICES
8/11/2020	TREASURER	BERGANKDV	3,350.00	CONTRACTUAL SERVICES
6/16/2020	TREASURER	BERGANKDV	5,737.50	CONTRACTUAL SERVICES
<b>Total</b>			<b>\$ 142,726.87</b>	

Additionally, as shown below, the County paid BerganKDV for both the 2020 Keno audit and 2020-2021 consulting services for preparing the County’s financial statements.

Check Date	Department	Payee	Amount Paid	Payment Description
2/9/2021	MISC GENERAL	BERGANKDV	\$ 4,000.00	CONSULTING FEES
10/27/2020	KENO	BERGANKDV	5,250.00	AUDIT FEES
11/24/2020	MISC GENERAL	BERGANKDV	14,000.00	CONSULTING FEES
10/27/2020	MISC GENERAL	BERGANKDV	7,500.00	CONSULTING FEES
9/29/2020	MISC GENERAL	BERGANKDV	4,340.75	CONSULTING FEES
<b>Total</b>			<b>\$ 35,090.75</b>	

The County contracted also with Hayes & Associates, LLC, an accounting and consulting services firm with an office in Omaha, Nebraska, to conduct its audit for the fiscal year ending June 30, 2020. That audit, dated January 19, 2021, is complete and available to the public both from the County and on the APA’s website ([https://auditors.nebraska.gov/Audits\\_Filed/2020/Sarpy\\_County\\_FY2020.pdf](https://auditors.nebraska.gov/Audits_Filed/2020/Sarpy_County_FY2020.pdf)).

During the period July 1, 2020, through February 11, 2021, (when the APA’s fieldwork was completed) the County paid Hayes & Associates, LLC, a total of \$63,210.00, as detailed in the table below.

Check Date	Department	Payee	Amount Paid	Payment Description
1/26/2021	MISC GENERAL	HAYES & ASSOCIATES	\$ 10,000.00	AUDIT FEES
12/22/2020	MISC GENERAL	HAYES & ASSOCIATES	32,550.00	AUDIT FEES
11/17/2020	MISC GENERAL	HAYES & ASSOCIATES	4,160.00	AUDIT FEES
10/27/2020	MISC GENERAL	HAYES & ASSOCIATES	8,000.00	AUDIT FEES
9/29/2020	MISC GENERAL	HAYES & ASSOCIATES	5,000.00	AUDIT FEES
7/21/2020	MISC GENERAL	HAYES & ASSOCIATES	3,500.00	AUDIT FEES
<b>Total</b>			<b>\$ 63,210.00</b>	

The County Treasurer utilizes the following records and accounting systems to account for the significant amount of money handled by his office:

## SARPY COUNTY TREASURER

### **BACKGROUND**

(Concluded)

Cash Sheet – Sometimes referred to as the “Daily Balance Sheet,” this day-to-day record contains the total amount of money received and disbursed by the Treasurer. It shows the amount of cash, each bank account activity, investment summary of activity, the deposits and withdrawals, and the receipts and disbursements for the day. Microsoft EXCEL is used to maintain this file with formulas to show balancing. The Cash Sheet should balance each day and should balance to the Munis (see below) fund balance total.

Munis – Munis is an enterprise resource planning software from Tyler Technologies, Inc., a Texas-based company that specializes in public sector software. Munis is designed to handle public sector needs and is used by government agencies and schools. The software system manages financial information for the County. While not tested by the APA, this software combines and summarizes individual receipts and disbursements for each fund from other computer software systems in the County. The other systems include TerraScan, VicToRy, Investment Tracker, and spreadsheets or data created by County Information Technology. Most reports are run in portable document format (PDF), an electronic image of text or text and graphics that look like a printed document. When larger reports are converted to EXCEL, the formatting is not always the same and may require correction. Per the County Treasurer, Munis is the official record.

TerraScan – TerraScan software is used to determine and accumulate real estate and personal property taxes and information for the County. It is shared with the County Assessor’s office.

General Ledger Report – This is an EXCEL report generated from Munis. This report reflects the amount of money received and disbursed, as well as the balance for each fund, including funds for both the County and the various political subdivisions therein, such as cities, fire districts, and sanitary and improvement districts. State fees received are also recorded.

Investment Tracker – Investment Tracker is a “home grown” database developed by the County Information Technology (IT) staff. It is the database used and maintained by the County Treasurer to record all investments, interest, and other financial activity. This database information is uploaded into Munis to distribute interest earned on investments.

VicToRy – The Nebraska Department of Motor Vehicles’ VicToRy system went live on October 15, 2019. It was developed by FAST Enterprises, LLC, a Colorado-based software and services provider, as a modernized vehicle registration and titling system. It advances electronic registrations using Automated Clearing House (ACH), an electronic bank-to-bank money transfer, and enhances credit card payments. These payments go directly into the County Treasurer’s bank accounts from online services.

MV System – Sarpy County called this system the Motor Vehicle System; however, it had nothing to do with motor vehicle tax collections. It was used only for the Motor Vehicle Pro-rate calculation.

SARPY COUNTY TREASURER

**BRIEF OVERALL SUMMARY OF ERRORS NOTED**

The following table provides a brief overall summary of the dollars impacted or placed at risk by the errors and reconciliation issues identified during our examination. The “Comments and Recommendations” section of this report provides more detailed information regarding these errors.

<b>Issue Description</b>	<b>\$ Amount Impacted</b>	<b>Comment #</b>
Unidentified Variance on Cash Sheet – Longs:		
Pinnacle Bank DMV Credit Card Account	\$ 36,998	<b>Comment #1</b>
Pinnacle Bank Real Estate Account	417	<b>Comment #1</b>
Investments	128,607	<b>Comment #1</b>
Unidentified Variance on Cash Sheet – Shorts	332	<b>Comment #1</b>
Known Reconciliation Errors:		
July 2020 DMV Collection on Cash Sheet Incorrectly	123,753	<b>Comment #1</b>
DMV Overages Cash Sheet Incorrectly	6,614	<b>Comment #1</b>
Checks Incorrectly Removed from Outstanding Check Listing	100	<b>Comment #1</b>
Void Checks Incorrectly Removed from Cash Sheet September 2020	1,430	<b>Comment #1</b>
Stop Payment Charges – Need credited by bank or claimed as expense	60	<b>Comment #1</b>
Reconciliation recorded wrong amount of outstanding checks October 2020	260	<b>Comment #1</b>
Recorded wrong outstanding check November & December 2020	29	<b>Comment #1</b>
More Checks on Cash Sheet than Check Listing – October 2020	171	<b>Comment #1</b>
Less Checks on Cash Sheet than Check Listing – November 2020	826	<b>Comment #1</b>
More Checks on Cash Sheet than Check Listing – December 2020	1,065	<b>Comment #1</b>
Cash Sheet Shortage	548	<b>Comment #1</b>
Accounts Payable Variance	670	<b>Comment #1</b>
Incorrect December NSF's Correction	7,570	<b>Comment #1</b>
Interest Not Receipted	64,146	<b>Comment #1</b>
Negative Fund Balances	422,187	<b>Comment #4</b>
Negative Fund Balances – SID Funds	500,597	<b>Comment #4</b>
5% Gross In-Lieu Distribution Errors (2018-2020)	6,522,331	<b>Comment #5</b>
Fines & Licenses Not Distributed Timely	515,320	<b>Comment #6</b>
Duplicated Motor Vehicle Tax Commissions	253,403	<b>Comment #7</b>
County Road Fund Sales Tax Commission Errors	78,609	<b>Comment #8</b>
Motor Vehicle Tax Distribution Errors	60,124	<b>Comment #9</b>
Motor Vehicle Pro-Rate Distribution Errors	3,517	<b>Comment #10</b>
Unknown Tax Reconciliation Variances	38,066	<b>Comment #11</b>
Political Subdivisions Disbursement Issues	65,543	<b>Comment #12</b>
December 2020 Unsecured Deposits	3,754,830	<b>Comment #13</b>
<b>Total Dollars Impacted</b>	<b>\$ 12,588,123</b>	

It should be noted that the issues discussed in Comment #2 (“Reconciliations Completed by BerganKDV, LLC”) are included in the amounts reported above for Comment #1 (“Accounting and Reconciliation Procedures”).

The County Treasurer is responsible for the assets and the financial records of both the County and the public entity funds in the County. As of December 31, 2020, the financial records were still not adequately balanced to the cash, bank, and investment balances. While the County Treasurer’s office was fully cooperative during this examination, our office noted numerous distribution errors that have occurred, even prior to July 1, 2020, involving large dollar amounts and affecting numerous public entities and taxpayers.

SARPY COUNTY TREASURER

**BRIEF OVERALL SUMMARY OF ERRORS NOTED**

(Concluded)

We recommend that the County Attorney and the County Board determine whether the items addressed in this report rise to the level of “official misconduct,” as set out in Neb. Rev. Stat. § 28-924 (Reissue 2016), which says the following:

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

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

SARPY COUNTY TREASURER

**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Sarpy County Key Officials, Staff, and  
Board Contact Information**

<b>Name</b>	<b>Title</b>
Brian Zuger	County Treasurer
Dan Templeton	Deputy County Treasurer
Daniel Toleikis	Treasurer Controller
Lee Polikov	County Attorney
Bonnie Moore	Chief Deputy County Attorney
Bernie Meyer	Applications Manager
Don Kelly	County Board Chairman
David Klug	County Commissioner
Angi Burmeister	County Commissioner
Gary Mixan	County Commissioner
Jim Warren	County Commissioner

Sarpy County  
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## SARPY COUNTY TREASURER

### SUMMARY OF COMMENTS

During our examination of the Sarpy County Treasurer, we noted certain deficiencies and other operational matters that are presented here. The following comment is required to be reported in accordance with *Government Auditing Standards*: Comment #1, "Accounting and Reconciliations Procedures," which is considered to be a significant deficiency.

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

1. ***Accounting and Reconciliation Procedures:*** Multiple issues were noted regarding the County Treasurer's procedures over balancing and reconciling. Three bank accounts and the investment accounts had either a long or short noted, ranging from an unknown long of \$128,607 in the investment accounts to an unknown short of \$332 in the DMV refund account. Other issues identified include credit card payments of \$123,753 in July 2020 for DMV fees that were recorded incorrectly on the cash sheet; interest, totaling \$64,146, that had not been recorded in the accounting records; and other variances, such as a cash sheet shortage of \$548.30 that has been noted for multiple years but not corrected as of fieldwork.
2. ***Reconciliations Completed by BerganKDV, LLC:*** The County Treasurer contracted with BerganKDV, LLC, for completion of multiple bank reconciliations; however, for at least two bank accounts, the reconciliation failed to identify significant errors, such as \$123,753 in July 2020 credit card payments for DMV fees that were recorded incorrectly on the cash sheet or interest that was never recorded. Also, the reconciliations reported book balances that differed from the County Treasurer's book balances.
3. ***BerganKDV, LLC, Services:*** Services were provided prior to the agreement being signed.
4. ***Negative Fund Balances:*** As of December 31, 2020, the APA noted 12 funds that had been overdrawn and had a negative fund balance, which ranged from (\$214,211) to (\$4.34). Eight other Sanitary and Improvement District (SID) funds had negative pooled cash balances of \$500,597 that had not been offset by the investment balance in each respective fund.
5. ***5% Gross In-Lieu Distribution:*** When calculating the distribution of 5% Gross In-Lieu taxes received from the Omaha Public Power District, the County Treasurer failed to include the levies of all school districts within each city, as required by Neb. Rev. Stat. § 70-651.04 (Reissue 2018). This error resulted in over- or underpayments to the County, as well as to the cities and school districts therein, ranging from a \$2,306,556 overpayment to Bellevue Public Schools to a \$2,393,675 underpayment to Millard Public Schools.
6. ***Fines and License Distribution:*** The money received for fines and licenses was not distributed timely. Although required to be distributed to school districts monthly, the County Treasurer performed only one distribution per year. As of December 31, 2020, \$515,320 had not been distributed to the school districts.
7. ***Motor Vehicle Tax Commissions:*** Motor vehicle tax commissions of \$253,403 were remitted erroneously to the County's General Fund instead of being distributed to the County's cities and school districts. The County Treasurer is allowed to retain 1% of motor vehicle tax collections as a commission. VicToRy, the motor vehicle registration system, automatically retains the 1% commission allowed; however, the County Treasurer posted a duplicate entry each month to retain an additional 1% on top of that already withheld by the system.
8. ***County Road Fund Sales Tax Commission:*** The County Treasurer failed to remit sales tax commissions of \$78,609 to the County Road Fund, as required by Neb. Rev. Stat. § 77-2703(1)(i) (Cum. Supp. 2020). Instead, these funds were remitted to the County General Fund.

SARPY COUNTY TREASURER

SUMMARY OF COMMENTS

(Concluded)

9. ***VicToRy Tax Districts & Motor Vehicle Tax Distribution Errors:*** We noted 182 tax districts in the VicToRy system that were not current tax districts used by the County. Of these 182 districts, 22 districts were not set up in the VicToRy system to distribute motor vehicle taxes to the proper entities. Consequently, motor vehicle taxes, totaling \$60,124, were paid to the County's General Fund instead of being distributed to the cities of Bellevue, Papillion, and La Vista. Although not current, the remaining 160 tax districts were not impacted by the distribution of motor vehicle taxes.
10. ***Motor Vehicle Pro-Rate Distribution:*** The County Treasurer's calculation for the distribution of Motor Vehicle Pro-Rate improperly used each political subdivision's valuation as of August 20 instead of using the final taxes levied and certified. This error resulted in over/under payments for all political subdivisions within the County.
11. ***Tax Reconciliation:*** The County Treasurer did not perform a reconciliation of total taxes to be collected, per the system, to the original taxes, as certified by the County Assessor, to ensure taxes were properly rolled over from the County Assessor to the County Treasurer, and tax corrections and collections were entered into the system properly.
12. ***Disbursement Procedures:*** We noted that the County Treasurer lacked procedures to ensure that current Automated Clearing House (ACH) authorization forms were on file for all entities to which the County Treasurer issued ACH payments. Additionally, the County Treasurer did not disburse Good Luck Fire District, or the City of La Vista TIF fund collections by the 15<sup>th</sup> of the following month, as required by Neb. Rev. Stat. § 23-1601(4)(a) (Cum. Supp. 2020).
13. ***Unapproved and Insufficient Pledged Collateral:*** During the attestation, the County Treasurer failed to obtain approval of pledged securities, held deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage at Wells Fargo Bank without any pledged collateral for those deposits from July to December, and had deposits in excess of FDIC coverage and pledged collateral at Five Points Bank as of November 30, 2020.
14. ***Distress Warrant Reports:*** The County Treasurer did not report and certify to the County Board the total number of distress warrants issued and the total amount of money involved, nor did he, on or before October 1, verify the Sheriff's distress warrant report to the Board and make an itemized report covering the amount collected, as required by Neb. Rev. Stat. § 77-1718 and § 77-1719.02 (Reissue 2018).

More detailed information on 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. Responses that indicate corrective action has been taken was not verified at this time, but they will be verified in the next examination.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

**1. Accounting and Reconciliation Procedures**

During our attestation, we noted multiple issues with the County Treasurer’s accounting and reconciliation procedures, as described below.

**Unknown Variances and Bank Reconciliation Issues**

The APA obtained the bank reconciliations for all of the County Treasurer’s bank accounts, and noted multiple issues within those reconciliations. The following accounts had either an unknown long or short as of December 31, 2020. See **Exhibit F**.

<b>Bank Account</b>	<b>Long/(Short)</b>
Pinnacle Bank DMV Credit Card Account	\$ 36,997.84
Access Bank DMV Refund Account	\$ (331.78)
Pinnacle Bank Real Estate Account	\$ 417.48

Further details of the errors for each bank account are discussed below.

***Pinnacle Bank DMV Credit Card Account***

As of June 30, 2020, the unknown long in the account was \$35,847.33. As of December 31, 2020, this unknown long increased by \$1,150.51 and was \$36,997.84.

In July 2020, the County received \$123,752.85 in DMV credit card payments, which were deposited into this account, related to registrations and other DMV fees. On July 31, 2020, the County Treasurer added this amount incorrectly to the cash items listing (referred to as “Items in Lieu” on the published Semi-Annual Report); however, as of fieldwork in early February 2021, this bank account and the cash items on the cash sheet were not adjusted appropriately to correct the error.

Furthermore, in December 2020, the County Treasurer noted \$5,998.36 in DMV overages, but \$3,307 of that was adjusted incorrectly into the DMV Credit Card Account from the Main checking account. As the recipients of the overpayments, totaling \$3,307, were unknown, this adjustment should have been reflected in the cash items until resolved and paid out.

As noted below, the APA identified interest for August 2020, totaling \$468.99, which had not been recorded on the cash sheet or recorded in the accounting system as of fieldwork.

***Access Bank DMV Refund Account***

We noted that the County Treasurer’s reconciliations of the DMV refund account contained multiple errors, such as unknown variances between the reconciled book balance and the book balance reported on the cash sheet, inaccurate outstanding check listings, and incorrect or unsupported adjustments to the cash sheet book balance. As of December 31, 2020, the unknown short variance identified between the reconciled book balance and the book balance reported on the cash sheet was \$331.78.

The following summarizes the errors identified in the July through December 2020 reconciliations of the account.

- Unknown variances between the reconciled bank balance and the book balance on the cash sheet were:

<b>Month</b>	<b>Unknown Long/(Short)</b>
July 2020	\$ 60.78
August 2020	\$ (1,441.86)
September 2020	\$ 1,162.63
October 2020	\$ (155.43)
November 2020	\$ (331.78)
December 2020	\$ (331.78)

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Accounting and Reconciliation Procedures** (Continued)

- Two checks, totaling \$100.22, were subtracted incorrectly from the running outstanding check amount. These checks had already been excluded from the detailed listing of outstanding checks.

Check #	Amount
116206	\$ 76.10
130644	24.12
<b>Total</b>	<b>\$ 100.22</b>

- During September 2020, separately voided checks, totaling \$13,034.99, were added to the cash sheet, decreasing the book balance. On September 30, 2020, an adjustment to the cash sheet was made for those voided checks, but for the incorrect amount of \$11,604.83, a difference of \$1,430.16.
- Stop payment charges, totaling \$60, cleared the bank in October 2020; however, these charges were never credited by the bank or claimed as an expense and recorded as a disbursement on the cash sheet.
- In October 2020, the County Treasurer’s reconciliation used the amount of checks that cleared the bank in October 2020, totaling \$43,157.71, as the amount for outstanding checks, instead of the actual outstanding checks, which totaled \$43,417.69, a difference of \$259.98.
- For the outstanding checks listed on the November and December 2020, reconciliations, we identified one check (check #134038, \$28.50) that cleared in October 2020 but was still shown as outstanding for these two months.
- In the following months, more or fewer checks were noted on the cash sheet than on the check listing. Per the Controller for the County Treasurer’s office, these differences were most likely due to voided checks being included incorrectly either on the cash sheet or in the check listing. However, no supporting documentation was provided to support these differences.

Month	More/(Less) Checks on Cash Sheet
October 2020	\$ 171.25
November 2020	\$ (825.59)
December 2020	\$ 1,065.02

***Pinnacle Bank Real Estate Account***

As of June 30, 2020, the unknown long in the account was \$48,231.25. As of December 31, 2020, this unknown long decreased to \$417.48. As noted below, the APA identified interest for August 2020, totaling \$804.82, which had not been recorded either on the cash sheet or in the accounting system as of fieldwork.

***Pinnacle Bank Main Checking Account***

On December 31, 2020, the APA noted that this account on the cash sheet was reduced inappropriately by \$3,307 for DMV overages; however, this adjustment did not tie to any DMV overpayment refunds, as the recipients of the overages could not be determined. This adjustment should have been added to the cash items listing until resolved and actually paid out. This adjustment was also noted above in the Pinnacle Bank DMV Credit Card Account.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Accounting and Reconciliation Procedures** (Continued)

**Investment Records and Investment Tracker**

As of December 31, 2020, the County Treasurer had an unknown long variance of \$128,606.50 between the Cash Sheet investment total and the total investment bank balances. As noted below, the APA identified that interest, totaling \$62,871.72 (\$62,492.29 + \$379.43), from March to December 2020, had not been recorded either on the cash sheet or in the accounting system as of fieldwork. The following table summarizes the comparison from the investment bank balances to the cash sheet balance. See **Exhibit F**. See also **Exhibit G** for the December 31, 2020, Cash Sheet.

Investment	Reconciled Bank Balance	Cash Sheet	Variance	Description of Variance
NPAIT	\$ -	\$ (379.43)	\$ 379.43	August 2020 Interest Not Received; investment was closed as of 12/31/20
Pinnacle Bank CDARS	985,332.48	970,860.68	14,471.80	Mar, Jun, Sep, Dec 2020 Interest Not Received
Wells Fargo Bonds/CDs	3,445,355.19	3,445,355.19	-	
5 Points Bank SID CDs	6,515,000.00	6,515,000.00	-	
5 Points Bank Pooled CDs	3,163,933.78	3,115,913.29	48,020.49	May, Aug, Nov 2020 Interest Not Received
Access CD	3,865,000.00	3,865,000.00	-	
Access CD	1,750,000.00	1,750,000.00	-	
Unknown Long	-	(128,606.50)	128,606.50	
<b>Totals</b>	<b>\$ 19,724,621.45</b>	<b>\$ 19,533,143.23</b>	<b>\$ 191,478.22</b>	

Furthermore, the County maintains a separate system called Investment Tracker to track investments and to allocate interest between funds. The APA noted that Investment Tracker, as of December 31, 2020, included the correct investments, but the interest earned and posted to the accounts, totaling \$62,492.29, was not included appropriately in the system.

Investment Bank	Investment Balance	Investment Tracker	Variance
Pinnacle Bank CDARS	\$ 985,332.48	\$ 970,860.68	\$ 14,471.80
Wells Fargo Bonds/CDs	3,185,000.00	3,185,000.00	-
5 Points Bank	9,678,933.78	9,630,913.29	48,020.49
Access CD	5,615,000.00	5,615,000.00	-
<b>Totals</b>	<b>\$ 19,464,266.26</b>	<b>\$ 19,401,773.97</b>	<b>\$ 62,492.29</b>

For the Wells Fargo Bonds/CDs, the difference between the reconciled bank balance and the investment balance is \$260,355.19, which consists of \$245,000 for a CD that had matured and was transferred to the Money Market (MMKT) in December but was not accounted for on the cash sheet until January 2021, and \$15,355.19 for the difference between market value and the par value. Market value is reported on the cash sheet as of December 31, 2020, whereas only the par value is reported in Investment Tracker.

**Interest Not Received – Summarized**

As described above, we noted that multiple accounts had interest earned, totaling \$64,145.53 (\$62,871.72 + \$804.82 + \$468.99), that had not been recorded in the County Treasurer’s accounting records, as summarized below. See **Exhibit F**.

Account	Months	Amount
Pinnacle Bank-Real Estate	August 2020	\$ 804.82
Pinnacle Bank-DMV	August 2020	468.99
NPAIT	August 2020	379.43
Pinnacle Bank CDARS	March, June, September, and December 2020	14,471.80
5 Points Bank Pooled CDs	May, August, and November 2020	48,020.49
	<b>Totals</b>	<b>\$ 64,145.53</b>

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Accounting and Reconciliation Procedures (Continued)

**Cash Sheet Shortage and Accounts Payable Variance**

In the APA’s November 2, 2020, letter, we identified a couple of variances, as described in the first two bullets below, that still existed as of December 31, 2020. In addition, we noted another issue with the cash item listing, as described in the third bullet. See **Exhibit F**. See also **Exhibit G** for the December 31, 2020, Cash Sheet.

- The December 31, 2020, Semi-Annual Statement reported \$220,721.99 in items in lieu (also referred to as cash items). This amount included \$548.30 for a cash sheet shortage that has been noted for multiple years; however, as of fieldwork in early February 2021, the County had not adjusted for this shortage.
- The APA also noted an accounts payable variance of \$669.95 that had not been corrected as of fieldwork. When the APA inquired about this variance, the County stated that it relates back to April 2011, when the County Treasurer remitted an additional \$765.71 to the imprest payable account. As of December 31, 2020, the following adjustments were made, resulting in a remaining variance of \$669.95.

Date	Amount
4/1/11	\$ 765.71
7/26/16	4.04
4/21/20	(100.00)
9/8/20	0.20
<b>Total</b>	<b>\$ 669.95</b>

- On December 31, 2020, the cash items listing was reduced by \$7,570.15 for “DEC NSF’s” (Non-Sufficient Funds) and added to the cash total on the cash sheet. After inquiring about this adjustment, however, the APA was informed that no actual cash had been received; rather, this amount was still an outstanding cash item. As a result, the cash amount was overstated and the cash items amount was understated on the County Treasurer’s December 31, 2020, cash sheet.

Good internal control and sound accounting practices require procedures to ensure the following:

- Bank reconciliations are complete and accurate. This entails researching, identifying, and correcting all reconciling items, and resolving any unknown variances in a timely manner.
- Investment records are maintained at the current value of the investment, and the amount within Investment Tracker agrees to the Cash Sheet.
- All interest received is recorded and verified properly.
- The County Treasurer reconciles the cash sheet to the fund balances, and any discrepancies are researched and resolved in a timely manner.

Without such procedures, there is an increased risk of errors going undetected, resulting in the loss or misuse of public funds.

We recommend the County Treasurer implement procedures to ensure the following: 1) all bank reconciliations are complete and accurate, and any reconciling items and unknown variances are researched, identified, and corrected in a timely manner; 2) investment records are maintained at the current value of the investment, and the amount within Investment Tracker agrees to the Cash Sheet; 3) all interest received is receipted and recorded properly as earned; and 4) the cash sheet ties to the fund balances, and any discrepancies are researched and resolved in a timely manner.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**1. Accounting and Reconciliation Procedures (Concluded)**

*County Treasurer’s Response: Bank and investment reconciliations for January 2021 and February 2021 were completed by Treasurer’s Office staff independent of the contracted vendor. Reconciliations were then compared to the contracted vendor’s reconciliations to identify differences. Both the Pinnacle Bank DMV Credit Card Account and Pinnacle Bank Real Estate Credit Card Account continue to have variances, which staff is working to identify. The DMV Refund Account has no variance and its outstanding check listing has been reviewed and verified to be complete and accurate. The Pinnacle Bank Main Account has no variance and its outstanding check listing has been reviewed and verified to be complete and accurate. Investments were reconciled to their current values and have no variances, and the Investment Tracker system is being modified to account for interest earned. Treasurer’s Office staff will relieve the contracted vendor of all bank reconciliation tasks no later than May 2021. All bank and investment reconciliations completed by Treasurer’s Office staff will be completed prior to the 20<sup>th</sup> of the following month. Any and all reconciling items will be easily identifiable, documented, and corrected in a timely manner. Interest received will be receipted by the 10<sup>th</sup> of the following month.*

**2. Reconciliations Completed by BerganKDV, LLC**

During our attestation, we noted that the bank reconciliations completed by BerganKDV, LLC, were incomplete or inaccurate.

***Pinnacle Bank DMV Credit Card Account***

We noted that the book balance recorded in the BerganKDV reconciliation did not agree to the County Treasurer’s cash sheet book balance from July to December 2020. The BerganKDV book balance ranged from \$77,084.79 to \$607,778.02 less than the County Treasurer’s book balance.

<b>Pinnacle Bank DMV Credit Card Account</b>			
<b>End of Month</b>	<b>Cash Sheet Book Balance</b>	<b>BerganKDV Balance</b>	<b>Difference</b>
July 2020	\$ 5,108,934.76	\$ 4,868,252.74	\$ 240,682.02
August 2020	\$ 1,962,034.10	\$ 1,354,256.08	\$ 607,778.02
September 2020	\$ 1,940,059.15	\$ 1,770,202.04	\$ 169,857.11
October 2020	\$ 2,185,083.02	\$ 1,964,773.35	\$ 220,309.67
November 2020	\$ 4,757,559.66	\$ 4,533,664.47	\$ 223,895.19
December 2020	\$ 7,383,346.45	\$ 7,306,261.66	\$ 77,084.79

Upon inquiring about the differences, the APA was informed that BerganKDV attributed them to timing issues and recording practices and that BerganKDV maintains a separate book balance. It is important to note that the book balances reported on the County Treasurer’s cash sheet (assets) should balance to the fund balances (liabilities), and any reconciliations should use the County Treasurer’s book balances. Any issues or corrections in the County Treasurer’s book balances would then need to be adjusted to the cash sheet.

For this account, the differences are due mainly to two separate issues. First, the July 2020 credit card payments for registrations, totaling \$123,752.85, were deposited into the bank account, but they were recorded as cash items on the cash sheet. As of December 31, 2020, these monies were not adjusted out of the cash items line and recorded appropriately in the DMV account. This issue was not noted on the BerganKDV reconciliations. Second, revenues recorded by the County Treasurer on the cash sheet that had not cleared the bank were not noted as outstanding deposits on the reconciliations. Had BerganKDV reconciled to the cash sheets, this error might have been discovered and corrected in a timely manner.

***Pinnacle Bank Real Estate Account***

We noted that the book balance in the BerganKDV reconciliation did not agree to the County Treasurer’s cash sheet book balance from July to December 2020. The BerganKDV book balance ranged from \$33,819.51 more than the County Treasurer’s book balance to \$288,553.63 less than the County Treasurer’s book balance.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Reconciliations Completed by BerganKDV, LLC (Concluded)

Pinnacle Bank Real Estate Account			
End of Month	Cash Sheet Book Balance	BerganKDV Balance	Difference
July 2020	\$ 9,052,421.62	\$ 9,085,674.07	\$ (33,252.45)
August 2020	\$ 1,236,373.50	\$ 1,137,086.22	\$ 99,287.28
September 2020	\$ 455,992.86	\$ 428,534.47	\$ 27,458.39
October 2020	\$ 1,006,811.33	\$ 1,023,238.20	\$ (16,426.87)
November 2020	\$ 1,308,148.06	\$ 1,341,967.57	\$ (33,819.51)
December 2020	\$ 3,800,343.86	\$ 3,511,790.23	\$ 288,553.63

For most of the months, the issues were due to revenues recorded by the County Treasurer on the cash sheet that had not cleared the bank and were not noted as outstanding deposits on the reconciliations.

**Other Items Noted**

For both the DMV Credit Card Account and the Real Estate Account, the reconciliations by BerganKDV failed to identify that both accounts had interest posted to them that was not recorded to the cash sheet as of December 31, 2020.

For the Access DMV Refund Account, the reconciliations failed to identify the reconciling issues the APA noted above in **Comment and Recommendation #1** (“Accounting and Reconciliation Procedures”).

Good internal controls and sound accounting practices require procedures to ensure: 1) all reconciliations are complete and accurate; 2) such reconciliations are reconciled to the County Treasurer’s book balances, as reflected on the cash sheet, which should tie to the fund balances; and 3) any issues and discrepancies identified in the reconciliations should be researched and, if necessary, corrected on the cash sheet to ensure balances reported by the County Treasurer are accurate.

Without such procedures, there is an increased risk of errors going undetected, resulting in the loss or misuse of County or public entity funds.

We recommend the County Treasurer implement procedures to ensure all reconciliations – whether completed by internal staff or contracted individuals or firms – are complete and accurate. Further, all reconciliations should be reconciled to the book balances of the County Treasurer, and any issues or discrepancies identified in those reconciliations should be researched, and if necessary, corrected on the cash sheet in a timely manner to ensure that balances reported by the County Treasurer are accurate. The County Treasurer is responsible for the official financial records in his office; thus, all accounts should be reconciled to those records or corrected as needed.

*County Treasurer’s Response: Bank reconciliations for January 2021 and February 2021 were reconciled to the Cash Sheet and balanced to Munis fund balances. Investment reconciliations for January 2021 and February 2021 were reconciled to the Cash Sheet and balanced to Investment Tracker and Munis investment balances. All bank and investment reconciliations will continue to be reconciled monthly to the Cash Sheet, Munis, and Investment Tracker. Treasurer’s Office staff will relieve the contracted vendor of all bank and investment reconciliation tasks no later than May 2021. Internal Control procedures will be developed to document the proper completion, review, and approval of bank and investment reconciliations. Internal Control procedures will be reviewed annually.*

SARPY COUNTY TREASURER

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**3. BerganKDV, LLC, Services**

As noted in the Background section of this report, as well as in the previous comment, the County Treasurer engaged the services of BerganKDV, LLC, to recommend process improvements and to assist with the financial operations of his office, including bank reconciliations. See **Exhibit H** for copies of the engagement letters for these services, which were obtained by the APA.

The first payment for these services was made on June 16, 2020. Through February 11, 2021, (when fieldwork was completed by the APA) Sarpy County paid BerganKDV, LLC, \$142,726.87 from the County Treasurer's budget for these services. Despite the significant amount of money paid to BerganKDV, LLC, numerous issues continued to exist in the County Treasurer's office, including problems with the reconciliations completed by BerganKDV, LLC, as noted in the previous comment.

The County Treasurer could have hired two or three full-time staff for an entire year for the amount of money paid to BerganKDV, LLC, to provide the same services.

Additionally, the engagement letter between the Sarpy County Treasurer and BerganKDV, LLC, for "Monthly Accounting & Special Projects" included a \$22,000 "Onetime fee for initial services and consulting (to begin May 1, 2020)." Despite these services having supposedly begun on May 1, 2020, the engagement letter was not signed by BerganKDV, LLC, or the County Treasurer until June 29, 2020, some two months after the commencement of the services.

Good internal controls require procedures for monitoring and evaluating contractual services to ensure that they are being provided in a reliable manner and are worth the amount expended for them. Such procedures should ensure also that contractual services do not begin prior to the signing of the engagement letter outlining the services to be provided.

We recommend the County Board and the County Treasurer implement procedures for evaluating the services provided by BerganKDV, LLC, including a cost/benefit analysis to determine whether those services are worth their cost and beneficial to the operations of the County Treasurer's office. We further recommend that engagement letters for contractual services be executed prior to the commencement of those services.

*County Treasurer's Response: The Treasurer's Office will implement procedures to evaluate the need for services to be provided by any and all contracted vendors (as they relate to the Treasurer's Office). All engagement letters for contracted services will be executed by the County Treasurer and the County Board prior to beginning such services. All contracted services agreements will be reviewed and evaluated at the conclusion of each contract. Multi-year agreements will be reviewed and evaluated at least annually.*

**4. Negative Fund Balances**

During our examination of the County's fund balances as of December 31, 2020, the APA noted 12 fund balances that were overdrawn and had negative balances, as detailed in the following table.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Negative Fund Balances** (Continued)

Fund	Fund Type	Balance
0980 – CHILD SUPPORT DISTRICT COURT	101000 – POOLED CSH	\$ (22,592.45)
2375 – STATE EDUCATION REIMBURSEMENT	101000 – POOLED CSH	(214,210.94)
2387 – SG-LB561 2020 FY GRANT	101000 – POOLED CSH	(76,635.13)
2511 – FG-MENTAL HEALTH COLLABORATIVE	101000 – POOLED CSH	(2,964.24)
2513 – FG-VICTIM WITNESS	101000 – POOLED CSH	(38,635.26)
2514 – FG-MENTAL HEALTH	101000 – POOLED CSH	(10,545.58)
2520 – FEDERAL GRANT FUNDS	101000 – POOLED CSH	(33,281.20)
2581 – FG-MAPA TRANSPORTATION	101000 – POOLED CSH	(20,542.60)
2593 – FG-DRUG ERADICATION	101000 – POOLED CSH	(1,020.63)
6707 – OMAHA LC – BLDG	101000 – POOLED CSH	(137.85)
7938 – SID 38 GEN BAL SHEET	101000 – POOLED CSH	(1,616.58)
9501 – REDEMPTIONS MISC BAL SHEET	101000 – POOLED CSH	(4.34)
<b>Total Overdrawn</b>		<b>\$ (422,186.80)</b>

Additionally, another eight Sanitary and Improvement District (SID) funds had negative pooled cash balances of \$500,596.95. These funds should have had their investment balances reduced to cover the negative balances to ensure that interest was being allocated and earned appropriately. The following table outlines these funds and their negative fund balances as of December 31, 2020.

Fund	Fund Type	Balance
8880 – SID 280 BOND	101000 – POOLED CSH	\$ 0.01
8880 – SID 280 BOND	115100 – INVEST	(0.01)
<b>Net Fund Balance 8880 – SID 280 BOND</b>		<b>\$ -</b>
8896 – SID 296 BOND	101000 – POOLED CSH	\$ (137,487.63)
8896 – SID 296 BOND	115100 – INVEST	405,000.00
<b>Net Fund Balance 8896 – SID 296 BOND</b>		<b>\$ 267,512.37</b>
9105 – SID 305 BOND	101000 – POOLED CSH	\$ (79,693.83)
9105 – SID 305 BOND	115100 – INVEST	450,000.00
<b>Net Fund Balance 9105 – SID 305 BOND</b>		<b>\$ 370,306.17</b>
9108 – SID 308 BOND	101000 – POOLED CSH	\$ (1,694.94)
9108 – SID 308 BOND	115100 – INVEST	590,000.00
<b>Net Fund Balance 9108 – SID 308 BOND</b>		<b>\$ 588,305.06</b>
9117 – SID 317 BOND	101000 – POOLED CSH	\$ (60,175.18)
9117 – SID 317 BOND	115100 – INVEST	680,000.00
<b>Net Fund Balance 9117 – SID 317 BOND</b>		<b>\$ 619,824.82</b>
9126 – SID 326 BOND	101000 – POOLED CSH	\$ (83,482.13)
9126 – SID 326 BOND	115100 – INVEST	445,000.00
<b>Net Fund Balance 9126 – SID 326 BOND</b>		<b>\$ 361,517.87</b>
9128 – SID 328 BOND	101000 – POOLED CSH	\$ (25,892.17)
9128 – SID 328 BOND	115100 – INVEST	345,000.00
<b>Net Fund Balance 9128 – SID 328 BOND</b>		<b>\$ 319,107.83</b>
9134 – SID 334 BOND	101000 – POOLED CSH	\$ (112,171.06)
9134 – SID 334 BOND	115100 – INVEST	660,000.00
<b>Net Fund Balance 9134 – SID 334 BOND</b>		<b>\$ 547,828.94</b>

Neb. Rev. Stat. § 23-1602 (Cum. Supp. 2020) provides, in part, the following:

*All warrants issued by the county board shall, upon being presented for payment, if there are not sufficient funds in the treasury to pay the same, be endorsed by the county treasurer not paid for want of funds, and the county treasurer shall also endorse thereon the date of such presentation and sign his or her name thereto.*

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**4. Negative Fund Balances (Concluded)**

Furthermore, good internal controls and sound accounting practices require procedures to ensure that all governmental funds held by the County Treasurer are sufficient to cover disbursements, and any deficits therein are resolved in a timely manner.

Without such procedures, there is an increased risk of loss, misuse, or theft of County and political subdivision funds. When negative cash balances are not covered by the investment balance, moreover, there is an increased risk of interest allocations being inaccurate.

We recommend the County Treasurer implement procedures to ensure adequate funds are available before making disbursements from any fund. If funds are not available, the County Treasurer should contact the entity responsible for the funds and arrange to appropriately transfer investments or register warrants, as needed. Furthermore, the County Treasurer should ensure interest allocations are correct based on the positive fund balances. In addition, the County Treasurer should examine all fund balances, at least, on a monthly basis and should resolve balance issues.

*County Treasurer’s Response: Comment #4 lists nine Sarpy County funds with deficit fund balances at December 31, 2020. These are grant funds, or function similar to grant funds, and are negative because they involve the County spending money upfront and being reimbursed later. Staff has always monitored these balances and ensured a positive balance at the end of the fiscal year. To ensure that these funds are never in a deficit position, the Sarpy County Fiscal Office has already made several changes. In 2020, we modified our chart of funds to group grant funds together into a single fund, rather than each grant having its own fund number. On January 26, 2021, the Board of Commissioners approved more changes to our chart of funds to move several funds to the General Fund and consolidate others. Finally, we plan to do a permanent cash transfer to these reimbursement-type funds in June 2021 to provide adequate cash (and fund balance) going forward.*

**5. 5% Gross In-Lieu Distribution**

We tested the County Treasurer’s calculation for the 2018, 2019, and 2020 distributions of 5% Gross In-Lieu taxes, noting that the calculation was incorrect for all three years tested. The errors noted were a result of the County Treasurer failing to include the levies of all school districts located within each city.

The following table contains the total over- or underpayments noted for each entity. See **Exhibit D** for the errors noted by individual fund, totaling \$6,522,331.

Entity	Over/(Under) Payment
Sarpy County	\$ 1,144,335
Bellevue Public Schools	\$ 2,306,556
Papillion La Vista Public Schools	\$ 946,054
Gretna Public Schools	\$ (721,774)
Springfield Platteview Public Schools	\$ (1,967,665)
Omaha Public Schools	\$ (1,437,684)
Millard Public Schools	\$ (2,393,675)
City of Bellevue	\$ 1,219,220
City of Gretna	\$ (12)
City of La Vista	\$ 373,429
City of Papillion	\$ 531,221
City of Springfield	\$ (5)

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

5. **5% Gross In-Lieu Distribution** (Concluded)

Neb. Rev. Stat. § 70-651.04 (Reissue 2018) states the following:

*All payments which are based on retail revenue from each incorporated city or village shall be divided and distributed by the county treasurer to that city or village, to the school districts located in that city or village, to any learning community located in that city or village for payments distributed prior to September 1, 2017, and to the county in which may be located any such incorporated city or village in the proportion that their respective property tax levies in the preceding year bore to the total of such levies, except that the only learning community levies to be included are the common levies for which the proceeds are distributed to member school districts pursuant to section 79-1073.*

Additionally, good internal controls require procedures to ensure that the distribution of 5% Gross In-Lieu taxes is calculated in accordance with State statute and includes all school districts located within each city.

Without such procedures, there is an increased risk of not only political subdivisions not receiving the appropriate amount of funding but also loss or misuse of funds.

We recommend the County Treasurer correct the erroneous distributions. Additionally, we recommend the County Treasurer implement procedures to ensure future distributions are calculated correctly and in compliance with State statute.

*County Treasurer's Response: The Treasurer's Office will disburse the 2021 OPPD 5% Gross In-Lieu payment to the County, cities, and school districts in May 2021 in a manner that complies with Neb. Rev. Stat. § 70-651.04. Treasurer's Office staff has contacted all entities involved in the distribution to invite them to review both the state statute and this report before a meeting will be scheduled. Internal Control procedures will be developed to document the proper review, approval, and distribution of the 5% Gross In-Lieu payments to ensure they are in accordance with state statute.*

6. **Fines and License Distribution**

We noted that the County Treasurer performed only one distribution of fines and license money, totaling \$969,475, during the period July 1, 2020, through December 31, 2020. The County Treasurer's normal procedure is to distribute fines and license receipts only once per year in May, for the amounts collected during the previous May through April. The following table provides a history of the dates and amounts distributed by the County Treasurer for fines and licenses:

Distribution Date	Amount Distributed
10/19/2020	\$ 969,475
5/10/2019	\$ 1,098,429
5/7/2018	\$ 1,065,730
8/15/2017	\$ 1,160,332
5/12/2016	\$ 1,201,396
5/8/2015	\$ 1,153,117

The October 19, 2020, distribution was for the balance of the Fines and Licenses Fund as of April 30, 2020. Therefore, the balance of the Fines and Licenses Fund, as of December 31, 2020, of \$515,320, was comprised of amounts collected during May through December of 2020, which were not distributed timely per State statute. Had this balance been distributed, each of the entities included in the table below would have received the amount noted.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

6. **Fines and License Distribution** (Concluded)

School	To Be Distributed
Omaha Public Schools	\$ 41,627
Millard Public Schools	76,979
Bellevue Public Schools	114,981
Papillion La Vista Public Schools	190,128
Gretna Public Schools	74,122
Springfield Platteview Community Schools	17,483
<b>Total</b>	<b>\$ 515,320</b>

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.*

*(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 (Cum. Supp. 2020) describes the general duties of the 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 both noncompliance with State statute and the County's school districts not receiving funds due to them in a timely manner. The monthly distribution of fines and license monies could also assist school district cash flows during times of low property tax collections.

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.

*County Treasurer's Response: The Treasurer's Office will disburse all Fines and License revenue collected between May 2020 and March 2021 to school districts in April 2021. Subsequently, all Fines and Licenses revenue collected will be disbursed the following month to comply with Neb. Rev. Stat. § 23-1601. Internal Control procedures will be developed to document the proper review, approval, and distribution of Fines and Licenses payments to ensure they are in accordance with state statute.*

SARPY COUNTY TREASURER

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**7. Motor Vehicle Tax Commissions**

We noted that the County Treasurer took an additional commission on motor vehicle tax collections in error. VicToRy, the system used to collect motor vehicle taxes, automatically withholds the one percent commission authorized by State statute. The County Treasurer then performed another entry each month to withhold an additional commission on top of that already taken by the system. VicToRy was implemented in October 2019; therefore, we went back to October 2019 and identified the following erroneous commissions.

<b>Entity</b>	<b>Commission Error</b>
Bellevue Public Schools	\$ 39,503
Papillion La Vista Public Schools	78,635
Gretna Public Schools	37,503
Springfield Platteview Public Schools	20,636
Omaha Public Schools	14,904
Ashland-Greenwood Public Schools	2
Millard Public Schools	32,514
Louisville Public Schools	17
Bellevue	14,209
Papillion	7,714
La Vista	5,454
Gretna	1,817
Springfield	495
<b>Total</b>	<b>\$ 253,403</b>

The erroneous commissions detailed above were remitted to the County’s General Fund instead of to the entities entitled to receive those wrongly held funds.

Neb. Rev. Stat. § 60-3,186(2)(b) (Cum. Supp. 2020) states the following:

*After retaining one percent of the motor vehicle tax proceeds collected for costs incurred by the county treasurer, and after transferring one percent of the motor vehicle tax proceeds collected to the State Treasurer for credit to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund, the remaining motor vehicle tax proceeds shall be allocated to each county, local school system, school district, city, and village in the tax district in which the motor vehicle has situs.*

Additionally, good internal controls require procedures to ensure that the proper amount of motor vehicle tax commissions are withheld.

Without such procedures, there is an increased risk of not only noncompliance with State statute and the loss and/or misuse of funds but also the County’s political subdivisions not receiving the correct amount of funding.

We recommend the County Treasurer correct the previous errors noted. We further recommend the County Treasurer implement procedures to ensure future motor vehicle tax commissions are proper.

*County Treasurer’s Response: Once it was understood that the VicToRy system automatically retains a commission, the Treasurer’s Office immediately ceased its imposition of the erroneous Motor Vehicle Tax Commission effective February 28, 2021 to comply with Neb. Rev. Stat. § 60-3, 186(2)(b). Erroneous commissions imposed between October 2019 and February 2021 will be corrected with disbursements to the appropriate entities in March 2021. Internal Control procedures will be developed to document the proper review, approval, and receipt of the Motor Vehicle Tax Commission to ensure it is in accordance with state statute.*

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**8. County Road Fund Sales Tax Commission**

The County Treasurer failed to distribute properly sales tax commissions of \$78,609 to the County Road Fund. Instead, these funds were remitted to the County General Fund. 2019 Neb. Laws, LB 237, § 1, which had an operative date of January 1, 2020, amended Neb. Rev. Stat. § 77-2703(1)(i) (Cum. Supp. 2020) to allow County Treasurers to withhold an additional one-half percent of sales tax collections over \$6,000 as a commission. Half of this additional commission was to be remitted to the County General Fund, and the other half was to be remitted to the County Road Fund. Although this change was effective beginning in January 2020, all commissions earned for January through December 2020 were remitted completely to the County General Fund.

Neb. Rev. Stat. § 77-2703(1)(i) (Cum. Supp. 2020), states the following, in relevant part:

*The county treasurer, for his or her collection fee, shall deduct and withhold, from all amounts required to be collected under this subsection, the collection fee permitted to be deducted by any retailer collecting the sales tax, all of which shall be deposited in the county general fund, plus an additional amount equal to one-half of one percent of all amounts in excess of six thousand dollars remitted each month. Prior to January 1, 2023, fifty percent of such additional amount shall be deposited in the county general fund and fifty percent of such additional amount shall be deposited in the county road fund.*

(Emphasis added). Additionally, good internal controls require procedures to ensure that all amounts collected by the County Treasurer are remitted to the proper fund, in accordance with relevant State statutes.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also the County's Road Fund not receiving the proper amount of funding, as intended by the Legislature.

We recommend the County Treasurer correct the previous errors. We further recommend the County Treasurer implement procedures to ensure future sales tax commissions earned are split between the County General Fund and the County Road Fund properly, as required by statute.

*County Treasurer's Response: As required by the statutory change effective January 1, 2020, the Treasurer's Office will correctly receipt the appropriate portion of the Sales Tax Commission to the County Road Fund effective March 1, 2021 to comply with Neb. Rev. Stat. § 77-2703(1)(i). Sales Tax Commissions collected between January 2020 and February 2021 due to the County Road Fund will be transferred to the County Road Fund in March 2021. Internal Control procedures including in-depth review of future statutory changes will be developed to document the proper review, approval, and receipt of the Sales Tax Commission to ensure it is in accordance with state statute.*

**9. VicToRy Tax Districts and Motor Vehicle Tax Distribution Errors**

The VicToRy system utilizes tax districts to allocate motor vehicle tax collections to the proper entities based on the location in which each vehicle registered has situs. We noted 182 tax districts in the VicToRy system were not current districts used by the County. These 182 tax districts appear to have been utilized by the County at some point in the past; however, due to the annexation of Sanitary and Improvement Districts or other district boundary changes, the County no longer uses them.

We reviewed each of these districts to determine what the current tax district is, and if there was an impact on the distribution of motor vehicle taxes. Of the 182 districts, 22 impacted the distribution of motor vehicle taxes. VicToRy was implemented in October 2019; therefore, we reviewed motor vehicle tax collections for October 2019 through December 2020 for these 22 tax districts, noting that \$60,124 was distributed to the County's General Fund instead of to the cities of Bellevue, Papillion, and La Vista.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

9. **VicToRy Tax Districts and Motor Vehicle Tax Distribution Errors** (Concluded)

The following table specifies the amounts that should have been distributed to each of those cities.

Entity	Over/(Under) Payment
Sarpy County	\$ 60,124
Bellevue	\$ (7,301)
Papillion	\$ (47,487)
La Vista	\$ (5,336)

Although the remaining 160 erroneous tax districts did not impact the motor vehicle tax distributions, the County Treasurer should be using only current tax districts.

Neb. Rev. Stat. § 60-3,186(2) (Cum. Supp. 2020), states the following, in relevant part:

*(b) After retaining one percent of the motor vehicle tax proceeds collected for costs incurred by the county treasurer, and after transferring one percent of the motor vehicle tax proceeds collected to the State Treasurer for credit to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund, the remaining motor vehicle tax proceeds shall be allocated to each county, local school system, school district, city, and village in the tax district in which the motor vehicle has situs.*

*(c)(i) Twenty-two percent of the remaining motor vehicle tax proceeds shall be allocated to the county, (ii) sixty percent shall be allocated to the local school system or school district, and (iii) eighteen percent shall be allocated to the city or village, except that (A) if the tax district is not in a city or village, forty percent shall be allocated to the county, and (B) in counties containing a city of the metropolitan class, eighteen percent shall be allocated to the county and twenty-two percent shall be allocated to the city or village.*

Good internal controls require procedures to ensure that tax districts are set up properly in the VicToRy system to ensure motor vehicle tax collections are distributed properly, using only current districts.

Without such procedures, there is an increased risk of motor vehicle tax collections not being distributed to the correct entities.

We recommend the County Treasurer correct the previous errors noted. Additionally, we recommend the County Treasurer review all tax districts in the VicToRy system to ensure the system is set up to distribute motor vehicle tax collections to the correct entities, using only current tax districts. This review should take place at least annually or as annexations occur.

*County Treasurer's Response: The Treasurer's Office will review and correct its setup of tax districts in VicToRy and its distribution of Motor Vehicle Tax in March 2021 to comply with Neb. Rev. Stat. § 60-3,186(2). Motor Vehicle Tax distributions made between October 2019 and February 2021 will be reviewed and corrected with disbursements to the appropriate entities in March 2021. Internal Control procedures related to the effects of city annexations on taxing districts will be developed to document the proper review, approval, and distribution of Motor Vehicle Tax payments to ensure they are in accordance with state statute.*

10. **Motor Vehicle Pro-Rate Distribution**

We tested the September 2020, distribution of Motor Vehicle Pro-Rate, and noted that the distribution was not calculated properly. The errors noted were caused by using each political subdivision's valuation as of August 20 in the calculation, instead of using the final taxes certified and levied. These numbers were entered manually into the MV System and were not corrected to the final certified taxes levied. No one in the County understood the

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**10. Motor Vehicle Pro-Rate Distribution (Concluded)**

distribution and, thus, did not realize that it was wrong. Additionally, the County Treasurer’s calculation did not include taxes levied for the Learning Community, Bellevue Public Schools Bond Fund, or the Papillion La Vista Public Schools Bond #6 Fund. Finally, the County Treasurer’s calculation could not account for whom \$678 should be distributed. Instead of researching this issue, the County Treasurer allowed this amount to remain undistributed in the Treasurer Holding Fund. Similar amounts were noted as remaining in the Treasurer Holding Fund undistributed since prior to July 2018.

As a result of these errors, each political subdivision in the County failed to receive the proper amount of Motor Vehicle Pro-Rate, totaling \$3,517. See **Exhibit D** for the over- and underpayments noted.

Neb. Rev. Stat. § 60-3, 202(3) (Cum. Supp. 2020) states the following:

*Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer shall distribute such funds to taxing agencies within the county in the same proportion that the levy of each such taxing agency bears to the total of such levies of all taxing agencies in the county.*

Additionally, good internal control requires procedures to ensure that Motor Vehicle Pro-Rate distributions are calculated in accordance with State statute.

Without such procedures, there is an increased risk of erroneous calculations not only depriving political subdivisions of the appropriate amount of funding but also resulting in the loss or misuse of public funds.

We recommend the County Treasurer correct the errors noted. Furthermore, we recommend the County Treasurer implement procedures to ensure future distributions of Motor Vehicle Pro-Rate are calculated correctly.

*County Treasurer’s Response: The system used in the Motor Vehicle Pro-Rate Distribution calculation, the MV System, will be evaluated to determine its necessity, and will either be updated or replaced by an alternate process. Additionally, the Treasurer’s Office will correct its calculation of the Motor Vehicle Pro-Rate distribution effective April 2021 to comply with Neb. Rev. Stat. § 60-3, 202(3), using the final taxes certified and levied. Motor Vehicle Pro-Rate distributions made between October 2019 and February 2021 will be reviewed and corrected in April 2021. Internal Control procedures ensuring system is updated to include the final certified and levied taxes will be developed to document the proper review, approval, and distribution of the Motor Vehicle Pro-Rate payments to ensure they are in accordance with state statute.*

**11. Tax Reconciliation**

We noted that the County Treasurer did not perform a reconciliation of total taxes to be collected, per the office’s system, to the original taxes, as certified by the County Assessor, to ensure that taxes were rolled over properly from the County Assessor to the County Treasurer, and tax corrections and collections were entered into the system properly. While attempting to perform this reconciliation as of December 31, 2020, we identified the following variances:

	2016 Taxes	2017 Taxes	2018 Taxes	2019 Taxes	2020 Taxes
Original Taxes Certified by County Assessor	\$293,828,806.90	\$ 313,768,237.50	\$ 334,098,128.62	\$ 359,014,626.14	\$ 383,086,482.02
Net Corrections:	\$ 564,230.42	\$ (401,380.59)	\$ (776,958.02)	\$ (1,562,964.34)	\$ (7,261.24)
<b>Adjusted Certified Taxes</b>	<b>\$294,393,037.32</b>	<b>\$ 313,366,856.91</b>	<b>\$ 333,321,170.60</b>	<b>\$ 357,451,661.80</b>	<b>\$ 383,079,220.78</b>
Taxes Due per County Treasurer's System	\$294,388,237.10	\$ 313,392,570.64	\$ 333,324,295.22	\$ 357,450,998.32	\$ 383,075,456.78
<b>Unknown Additions/(Deletions)</b>	<b>\$ (4,800.22)</b>	<b>\$ 25,713.73</b>	<b>\$ 3,124.62</b>	<b>\$ (663.48)</b>	<b>\$ (3,764.00)</b>

SARPY COUNTY TREASURER

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**11. Tax Reconciliation** (Concluded)

The unknown additions/deletions noted in the above table were netted into the correction amounts included on **Exhibit E**. The amounts reflected in the County's fiscal year 2020 audit report did not reflect true and accurate numbers. We were unable to verify, moreover, where that CPA firm responsible for performing the audit work obtained those erroneous amounts.

Neb. Rev. Stat. § 77-1710 (Reissue 2018) states, in part, the following:

*The county treasurer shall maintain a record of the total tax assessed and monthly total tax collections.*

Good internal controls require procedures for periodic tax reconciliations to ensure that the total taxes certified by the County Assessor are collected correctly and posted to the appropriate tax year, and tax corrections are entered properly into the system.

Without such procedures, there is an increased risk that taxes due and taxes collected will not be reflected properly in the County Treasurer's system.

We recommend the County Treasurer implement procedures to ensure a complete and accurate tax reconciliation is completed timely, at least monthly, for the previous five tax years.

*County Treasurer's Response: Effective March 2021, the Treasurer's Office will complete a monthly reconciliation of total taxes to be collected to the original taxes certified by the County Assessor including tax corrections and collections in order to comply with Neb. Rev. Stat. § 77-1710. Internal Control procedures will be developed for periodic tax reconciliations to ensure that the total taxes certified by the County Assessor are collected and posted correctly.*

**12. Disbursement Procedures**

We noted the following during our testing of the County Treasurer's month-end disbursements to the County's political subdivisions:

- During the period July 1, 2020, through December 31, 2020, the County Treasurer issued only one disbursement, for \$2,926, to the Good Luck Fire District in October 2020. Neb. Rev. Stat. § 23-1601(4)(a) (Cum. Supp. 2020) requires the County Treasurer to disburse the amount collected during the prior month by the 15<sup>th</sup> of the following month; however, the County Treasurer issued payment to the Good Luck Fire District only when presented a warrant from the Fire District.
- Funds 8795 and 8797 are used to account for Tax Increment Financing (TIF) for the City of La Vista. A total of \$62,617 was collected in July 2020 in these funds, but that money was not disbursed until December 2020.
- We tested payments issued to seven of the County's political subdivisions and noted that the County Treasurer did not have an Automated Clearing House (ACH) authorization form on file for five of these entities to verify that the ACH payment was issued to the proper bank account and routing number. The only ACH authorization forms on file in the County Treasurer's office appear to be from those entities that needed to update their banking information recently.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**12. Disbursement Procedures** (Concluded)

Neb. Rev. Stat. § 23-1601(4)(a) (Cum. Supp. 2020) provides, in relevant part, the following:

*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 . . . .*

(Emphasis added.) Good internal controls require procedures to ensure that payments to the County’s political subdivisions are made in accordance with the timeframe required by statute, and ACH authorization forms are on file for all entities to which the County Treasurer issues payment via ACH.

Without such procedures, there is an increased risk for both noncompliance with State statute and loss or misuse of funds.

We recommend the County Treasurer implement procedures to ensure amounts collected by his office on behalf of the County’s political subdivisions are paid out within the timeframe required by § 23-1601(4)(a), and ACH authorization forms are on file for all entities to which the County Treasurer issues payment.

*County Treasurer’s Response: The Treasurer’s Office will contact the political subdivisions to ensure that ACH authorization forms for all political subdivisions are on file as of March 31, 2021. Additionally, beginning March 2021, the Treasurer’s Office will correct its payment schedules for all political subdivisions to monthly disbursements to comply with Neb. Rev. Stat. § 23-1601(4)(a). Internal Control procedures will be developed to ensure that payments to political subdivisions are timely made in accordance with state statute.*

**13. Unapproved and Insufficient Pledged Collateral**

During our attestation, we noted that the County Treasurer failed to obtain from the County Board approval of pledged collateral for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage, as required by State statute. It was also noted that deposits held at two banks were not secured adequately during the attestation period. For the deposits held at Wells Fargo Bank, no pledged collateral was held from July to December 2020.

The following table summarizes the unsecured deposits as of the end of each month.

Bank	End of Month	Bank Balance	FDIC Coverage	Required Coverage	Pledged Collateral	Unsecured Balance
Wells Fargo – MMKT and CDs	July 2020	\$ 5,916,712	\$ 250,000	\$ 5,780,046	\$ -	\$ 5,780,046
Wells Fargo – MMKT and CDs	August 2020	\$ 5,922,621	\$ 250,000	\$ 5,786,073	\$ -	\$ 5,786,073
Wells Fargo – MMKT and CDs	September 2020	\$ 5,927,469	\$ 250,000	\$ 5,791,019	\$ -	\$ 5,791,019
Wells Fargo – MMKT and CDs	October 2020	\$ 3,929,629	\$ 250,000	\$ 3,753,222	\$ -	\$ 3,753,222
Wells Fargo – MMKT and CDs	November 2020	\$ 3,930,120	\$ 250,000	\$ 3,753,722	\$ -	\$ 3,753,722
5 Points Bank – MMKT and CDs	November 2020	\$ 30,265,183	\$ 250,000	\$ 30,615,487	\$ 30,292,673	\$ 322,814
Wells Fargo – MMKT and CDs	December 2020	\$ 3,931,206	\$ 250,000	\$ 3,754,830	\$ -	\$ 3,754,830

Starting in December 2020, the County Treasurer’s deposits held at Five Points Bank became part of the Single Bank Pooled Collateral Program. As of December 31, 2020, per the Bank Compliance Report issued by the Nebraska Bankers Insurance and Services Company, these deposits were in compliance with the statutory pledged collateral requirement.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

**13. Unapproved and Insufficient Pledged Collateral** (Concluded)

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 [FDIC], 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.*

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

*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.*

(Emphasis added.) Neb. Rev. Stat. § 77-2395(1) (Cum. Supp. 2020) states, in relevant part, the following:

*[T]he custodial official shall not have on deposit in such depository any public money or public funds in excess of the amount insured or guaranteed by the Federal Deposit Insurance Corporation [FDIC], unless and until the depository has provided a deposit guaranty bond or furnished securities, or any combination thereof, to the custodial official, and the total value of such deposit guaranty bond and the market value of such securities are in an amount not less than one hundred two percent of the amount on deposit which is in excess of the amount so insured or guaranteed.*

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

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

We recommend the County Treasurer implement procedures for monitoring closely all County bank accounts to ensure they are secured properly by either sufficient FDIC coverage or adequate collateral approved by the County Board.

*County Treasurer's Response: The Treasurer's Office will implement a process for obtaining County Board approval of pledged collateral for all deposits in excess of FDIC coverage immediately to comply with Neb. Rev. Stat. §§ 77-2318 and 77-2395(1) for any banks not participating in the Single Bank Pooled Collateral Program. Pledged collateral will be reviewed monthly to ensure the proper coverage and/or collateral is secured and approved. Internal Control procedures will be developed to document the proper review of pledged collateral to ensure it is in accordance with state statute.*

**14. Distress Warrant Reports**

The County Treasurer did not report and certify to the County Board the total number of distress warrants issued and the total amount of money involved. Likewise, the County Treasurer failed to verify, on or before October 1, the Sheriff's distress warrant report to the Board and make an itemized report covering the amount collected.

Neb. Rev. Stat. § 77-1718 (Reissue 2018) states the following, in relevant part, "When distress warrants have been issued and turned over to the sheriff, the county treasurer shall report and certify to the county board the total number of distress warrants issued and the total amount of money involved."

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Concluded)

**14. Distress Warrant Reports (Concluded)**

Neb. Rev. Stat. § 77-1719.01 (Reissue 2018) requires the County Sheriff, on or before August 1 each year, to report to the County Board “the total amount collected on current distress warrants, and the amount remaining uncollected.” Neb. Rev. Stat. 77-1719.02 (Reissue 2018) then requires the County Treasurer to verify this report to the County Board. That statute states the following:

*On or before October 1 of each year, the county treasurer shall verify this report to the county board, and shall make an itemized report covering the amount uncollected. Such itemized report shall include the number of the distress warrant, the name and address of the taxpayer, the amount involved, and the reason for failure to collect same, or the failure of the sheriff to make a legal return on same. If such report of the county treasurer to the county board shows any false return by the sheriff, or failure to make legal return, the county board shall direct the sheriff to appear at a public hearing at a time to be fixed by such board. Notice of the hearing shall be given to the sheriff at least ten days prior thereto. At such hearing, the board shall hear evidence and make its findings as to whether there has been willful neglect of duty on the part of the sheriff. If the board shall find that there has not been willful neglect of duty it shall enter an order finding that the sheriff should be absolved from any liability for failure to collect such distress warrants. If the board shall find there has been willful neglect of duty, it shall cause proceedings to be instituted under sections 23-2001 to 23-2009 to remove such sheriff from office. Failure of the sheriff to comply with the requirements of sections 77-1719 and 77-1719.01 shall be prima facie evidence of willful neglect of duty and willful maladministration in office. The failure or refusal of any member of the county board to carry out the provisions of sections 77-1718 to 77-1719.04 shall be deemed a Class III misdemeanor.*

Good internal controls require procedures to ensure that all reports the County Treasurer must file with the County Board, including those required by § 77-1718 and § 77-1719.02, are completed and submitted timely.

Without such procedures, there is an increased risk of not only the County Board failing to receive important financial information but also noncompliance with State statute.

We recommend the implementation of procedures to ensure all reports the County Treasurer must file with the County Board, including those required by § 77-1718 and § 77-1719.02, are completed and submitted timely.

*County Treasurer’s Response: The Treasurer’s Office will report and certify to the County Board the distress warrant reports in compliance with Neb. Rev. Stat. §§ 77-1718 and 77-1719.02. Internal Control procedures will be developed to document the proper review and approval of distress warrant reports to ensure they are in accordance with state statute.*

\* \* \* \* \*

*County Board’s Overall Response: The Sarpy County Board has received and reviewed the APA’s attestation report related to the Sarpy County Treasurer’s office. The Office of the Sarpy County Treasurer is an independent elected office not under the control and supervision of the Sarpy County Board. With that said, the Board takes the concerns identified in the APA’s attestation report very seriously and is currently evaluating all options available to the Board.*



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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SARPY COUNTY TREASURER

### INDEPENDENT ACCOUNTANT'S REPORT

Sarpy County Treasurer  
Papillion, Nebraska

We have examined the accompanying Semi-Annual Statement of the Sarpy County Treasurer for the period July 1, 2020, through December 31, 2020. The County's management is responsible for the Semi-Annual Statement based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Semi-Annual Statement 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 Semi-Annual Statement 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 Semi-Annual Statement. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Semi-Annual Statement, 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 Semi-Annual Statement for the period July 1, 2020, through December 31, 2020, 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 Semi-Annual Statement; 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 Semi-Annual Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Semi-Annual Statement 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 Semi-Annual Statement, 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.

March 8, 2021

Charlie Janssen  
Auditor of Public Accounts  
Lincoln, Nebraska

**SARPY COUNTY TREASURER  
SEMI-ANNUAL STATEMENT**

For the Period July 1, 2020, through December 31, 2020

CASH AND SECURITIES	BALANCES
SARPY COUNTY BANK	\$ 116,305,413.04
IMPREST PAYROLL & ACCOUNTS PAYABLE BANK	2,050,693.85
CASH AND CHECKS IN TREASURER'S OFFICE	1,293,178.24
ITEMS IN LIEU	220,721.99
INVESTMENTS	19,533,143.23
<b>TOTAL CASH AND SECURITIES</b>	<b><u>\$ 139,403,150.35</u></b>

FUNDS	BEGINNING BALANCE	RECEIPTS	TRANSFERS TO/FROM	DISBURSMENTS	COLLECTIONS COMMISSIONS	ENDING BALANCE
<b>STATE FUNDS</b>						
STATE GENERAL	\$ 1,050.63	\$ 1,092.75	\$ -	\$ (1,092.75)	\$ -	\$ 1,050.63
OVERLOAD FINES	4,986.75	15,375.75	-	(17,156.25)	-	3,206.25
NEBRASKA SALES TAX	3,613,424.75	19,465,879.72	-	(20,637,446.40)	-	2,441,858.07
NEBRASKA TIRE TAX	7,255.29	39,079.00	-	(41,229.91)	-	5,104.38
BOAT SALES TAX	64,997.01	223,067.26	-	(285,089.95)	-	2,974.32
ATV SALES TAX	13,116.31	63,344.00	-	(70,317.92)	-	6,142.39
STATE MOTOR VEHICLE FEES	820,928.47	4,727,533.08	-	(4,782,889.91)	-	765,571.64
MV TAX-STATE SHARE	114,959.92	15,856.62	-	-	-	130,816.54
WESTERN SARPY DRAINAGE	-	5,538.24	-	(91.68)	(55.37)	5,391.19
RUDERSDORF DRAINAGE	-	-	243.42	-	-	243.42
<b>STATE FUND TOTALS</b>	<b>\$ 4,640,719.13</b>	<b>\$ 24,556,766.42</b>	<b>\$ 243.42</b>	<b>\$ (25,835,314.77)</b>	<b>\$ (55.37)</b>	<b>\$ 3,362,358.83</b>

<b>COUNTY FUNDS</b>						
COUNTY GENERAL	\$ 16,155,463.52	\$ 38,264,846.05	\$ (5,415,501.09)	\$ (33,583,855.41)	\$ 1,946,401.81	\$ 17,367,354.88
PUBLIC WORKS	701,843.08	513,559.04	5,630,000.00	(4,128,139.67)	(96.89)	2,717,165.56
PW - ASIP	3,722,728.47	465,282.55	(3,000,000.00)	-	-	1,188,011.02
PW - ROAD PROJECTS	7,728,802.58	7,670,510.71	(1,500,000.00)	(12,372,300.33)	-	1,527,012.96
E911 COMMUNICATIONS	425,061.83	258,385.97	4,400,000.00	(2,365,978.28)	-	2,717,469.52
E911 WIRELESS SERVICE	-	136,316.94	-	(23,854.19)	-	112,462.75
E911 WIRELESS SINKING	44,605.28	-	-	-	-	44,605.28
PLANNING-WIRELESS TOWERS	176,436.48	-	-	(14,328.75)	-	162,107.73
CHILD SUPPORT DISTRICT COURT	15,922.40	69,946.24	-	(108,461.09)	-	(22,592.45)
CHILD SUPPORT COUNTY	4,626.57	684,239.03	62,000.00	(705,806.39)	-	45,059.21
CSCA INCENTIVE	102,781.02	147,973.00	-	(76,703.91)	-	174,050.11
TOURISM	118,134.51	247,718.19	-	(144,686.25)	-	221,166.45
VISITORS IMPROVEMENT FUND	155,465.19	243,584.40	-	(300,000.00)	-	99,049.59
UNEMPLOYMENT COMPENSATION	60,172.56	-	(60,172.56)	-	-	-
COUNTY MEDICAL RELIEF	139,347.72	-	(139,347.72)	-	-	-
STATE INSTITUTIONS	44,978.63	-	(44,978.63)	-	-	-
REG OF DEEDS P&M TECH	737,699.44	124,548.50	-	(174,453.69)	-	687,794.25
COUNTY DRUG ENFORCEMENT	8,148.48	-	-	(4,000.00)	-	4,148.48
FG-TITLE ID	10,697.13	18,748.06	(8,500.00)	(18,175.83)	-	2,769.36
STATE EDUCATION	1,323.80	252,167.44	(244,000.00)	(223,702.18)	-	(214,210.94)
REIMBURSEMENT	-	-	-	-	-	-
SG-JUSTICE REINVESTMENT	17,203.73	-	-	(220.08)	-	16,983.65
LB561 GRANT	40,078.81	281,460.60	(140,000.00)	(258,174.54)	-	(76,635.13)
FED FORFEITURES-SHERIFF	324,856.16	4,110.74	-	(138,571.91)	-	190,394.99
FED FORFEITURE-CA	61,260.64	-	-	-	-	61,260.64
SCAAP	24,425.34	-	-	-	-	24,425.34
SOC SECURITY INCENTIVE	2,059.50	1,800.00	-	-	-	3,859.50
STOP PROGRAM	51,459.24	15,000.00	-	(12,004.82)	-	54,454.42
SWAT/CNU	4,975.00	8,000.00	-	(1,201.69)	-	11,773.31
FG-MENTAL HEALTH	378.06	621.94	(1,000.00)	(2,964.24)	-	(2,964.24)
COLLABORATIVE	-	-	-	-	-	-
FG-VICTIM WITNESS	27,271.91	77,257.59	(36,000.00)	(107,164.76)	-	(38,635.26)
FG-MENTAL HEALTH	11,804.23	28,947.57	(17,000.00)	(34,297.38)	-	(10,545.58)
FEDERAL GRANT FUNDS	-	58,003.13	-	(91,284.33)	-	(33,281.20)
FG-PLANNING TRANSPORTATION	584.61	14,915.39	(15,500.00)	-	-	-
FG-PERKINS CORRECTIONS GRANT	295.33	36,206.48	(34,000.00)	(2,501.81)	-	-
FG-MAPA TRANSPORTATION	837.70	21,162.30	(22,000.00)	(20,542.60)	-	(20,542.60)
ADULT DRUG COURT	11,805.93	25.00	-	(2,406.20)	-	9,424.73
FG-DRUG ERADICATION	1,219.43	13,302.31	(2,000.00)	(13,542.37)	-	(1,020.63)
INHERITANCE TAX	8,077,062.24	1,550,373.62	433,000.00	(2,411,389.36)	-	7,649,046.50
KENO	216,179.69	226,564.78	-	(366,324.00)	-	76,420.47
BONDS - SHERIFF ADMIN BLDG	-	-	-	-	-	-
BONDS - STADIUM (PRIVATE)	79,778.80	1,752,034.34	-	(1,317,171.00)	-	514,642.14

**SARPY COUNTY TREASURER**  
**SEMI-ANNUAL STATEMENT**  
For the Period July 1, 2020, through December 31, 2020

FUNDS	BEGINNING	RECEIPTS	TRANSFERS	DISBURSMENTS	COLLECTIONS	ENDING BALANCE
	BALANCE		TO/FROM		COMMISSIONS	
STADIUM-CAPITAL MAINT	311.81	-	200,000.00	(42,480.63)	-	157,831.18
WESTERN SARPY DRAINAGE	90.60	4,015.83	-	(4,066.28)	(40.15)	-
RUDERSDORF DRAINAGE	243.42	-	-	(243.42)	-	-
COUNTY SINKING FUND	6,377,696.49	2,087,452.45	-	-	-	8,465,148.94
LANDFILL	1,993,668.11	283,019.16	-	(302,371.04)	-	1,974,316.23
LANDFILL CLOSURE	3,937,989.41	-	-	-	-	3,937,989.41
SEWER-PAPIO WS CONNECT	5,217,609.03	2,679,421.05	-	(520,751.83)	-	7,376,278.25
SEWER-PAPIO WS OPS	64,356.28	669,063.80	(45,000.00)	(534,352.62)	-	154,067.46
PLANNING-PAPIO WS SEWER OPS	42,086.46	153,906.00	-	-	-	195,992.46
PLANNING-TIBURON SID SEWER	25.00	-	-	-	-	25.00
SEWER- S SARPY CONNECTION	3,417,607.58	5,514,297.37	-	(1,038.22)	-	8,930,866.73
PLANNING-S SARPY SWR OPS	99,633.00	-	-	-	-	99,633.00
SEWER - SSARPY WS-OPERATIONS	53,642.51	73,274.50	-	(8,238.75)	-	118,678.26
<b>COUNTY FUND TOTALS</b>	<b>\$ 60,512,734.74</b>	<b>\$ 64,652,062.07</b>	<b>\$ -</b>	<b>\$ (60,437,749.85)</b>	<b>\$ 1,946,264.77</b>	<b>\$ 66,673,311.73</b>
<b>OTHER FUNDS</b>						
CITY FUNDS	1,279,798.33	21,427,642.93	1,868,247.28	(22,049,270.61)	(210,859.31)	2,315,558.62
SCHOOL FUNDS	7,739,861.75	113,357,103.44	197.34	(107,885,070.02)	(1,109,210.74)	12,102,881.77
FIRE FUNDS	313,952.67	4,417,486.82	86.80	(4,281,305.95)	(87,263.19)	362,957.15
SID FUNDS	61,938,881.48	94,330,028.58	596,801.45	(101,981,700.12)	(636,770.95)	54,247,240.44
MISC FUNDS	193,002.89	4,070,545.02	-	(3,895,753.43)	(28,952.67)	338,841.81
<b>OTHER FUND TOTALS</b>	<b>\$ 71,465,497.12</b>	<b>\$ 237,602,806.79</b>	<b>\$ 2,465,332.87</b>	<b>\$ (240,093,100.13)</b>	<b>\$ (2,073,056.86)</b>	<b>\$ 69,367,479.79</b>
<b>GRAND TOTALS</b>	<b>\$ 136,618,950.99</b>	<b>\$ 326,811,635.28</b>	<b>\$ 2,465,576.29</b>	<b>\$ (326,366,164.75)</b>	<b>\$ (126,847.46)</b>	<b>\$ 139,403,150.35</b>

(Concluded)

The Notes to the Semi-Annual Statement are an integral part of this Statement.

SARPY COUNTY TREASURER

NOTES TO THE SEMI-ANNUAL STATEMENT

For the period July 1, 2020, through December 31, 2020

1. **Criteria**

A. **Reporting Entity**

The office of the Sarpy County (County) Treasurer was established by State statute as an elected County official. The Semi-Annual Statement reflects the County's fund balances, as well as receipts collected, and the disbursement of claims approved by the County Board and the disbursements to the appropriate entities for which they were collected.

Neb. Rev. Stat. § 23-1605 (Cum. Supp. 2020) requires the County Treasurer to publish a tabulated statement of the affairs of the County Treasurer's office during the months of January and July each year (Semi-Annual Statement). The statement is required to show the receipts and disbursements of the County Treasurer's office for the preceding six-month period, as well as the ending fund balances for the period covered.

B. **Basis of Accounting**

The accounting records of the County Treasurer are maintained, and the Semi-Annual Statement 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, or electronic payments are initiated.

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 by a surety bond or as provided in the Public Funds Deposit Security Act.

SARPY COUNTY TREASURER

**SUPPLEMENTARY INFORMATION**

Our examination was conducted for the purpose of forming an opinion on the Semi-Annual Statement. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Semi-Annual Statement; accordingly, we express no opinion on it.

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
<b><u>STATE</u></b>			
6001 - STATE GENERAL BALANCE	101000 - POOLED	\$ 1,050.63	
6003 - OVERLOAD FINES BALANCE	101000 - POOLED	3,206.25	
6005 - STATE HWY TRUST BAL SHEET	101000 - POOLED	-	
6007 - STATE RECREATION ROAD	101000 - POOLED	-	
6009 - NE SALES TAX STATE BALSHEET	101000 - POOLED	2,441,858.07	
6010 - NE SNOWMOB TRAIL BALANCE	101000 - POOLED	-	
6011 - NE SNOWMOBILE BALANCE	101000 - POOLED	-	
6014 - BOAT REG FEE BALANCE SHEET	101000 - POOLED	-	
6017 - LICENSE PL FEE BALANCE SHEET	101000 - POOLED	-	
6021 - NE TIRE TAX BALANCE SHEET	101000 - POOLED	5,104.38	
6023 - COMPUTER FUND BALANCE	101000 - POOLED	-	
6026 - BOAT SALES TAX BALANCE	101000 - POOLED	2,974.32	
6028 - SPIRIT PLATE FEE BALANCE	101000 - POOLED	-	
6029 - MOTOR VEH FEES BALANCE	101000 - POOLED	765,571.64	
6030 - MESSAGE PLATES BALANCE	101000 - POOLED	-	
6033 - MV EMERG MEDICAL BALANCE	101000 - POOLED	-	
6057 - VETERAN CEMETARY	101000 - POOLED	-	
6058 - HWY TRUST SPECIALTY	101000 - POOLED	-	
6059 - DMV ORGANIZATION	101000 - POOLED	-	
6060 - DMV SPECIAL INTEREST	101000 - POOLED	-	
6061 - DMV SESQUICENTENNIAL	101000 - POOLED	-	
6062 - HISTORICAL 150	101000 - POOLED	-	
6063 - DMV MILITARY HONOR PLATE	101000 - POOLED	-	
6064 - RESIDENT AIS STAMP	101000 - POOLED	-	
6065 - MTN LION PLATES DMV-STATE	101000 - POOLED	-	
6066 - MTN LION PLATES G&P STATE	101000 - POOLED	-	
6067 - BREAST CANCER PLATES-STATE	101000 - POOLED	-	
6068 - MV TAX-STATE SHARE	101000 - POOLED	130,816.54	
6069 - CHOOSE LIFE DMV STATE SHARE	101000 - POOLED	-	
6070 - CHOOSE LIFE-DHHS STATE	101000 - POOLED	-	
6071 - NATIVE AMERICAN PLATES DMV	101000 - POOLED	-	
6027 - ATV SALES TAX	101000 - POOLED	6,142.39	
6082 - WSARPY DRAIN BALANCE SHEET	101000 - POOLED	5,391.19	
6083 - RUDERSDORF DRAINAGE	101000 - POOLED	243.42	
<b>Total STATE</b>		<b>\$ 3,362,358.83</b>	

**COUNTY FUNDS**

0100 - COUNTY GENERAL	101000 - POOLED	\$ 17,367,354.88	
0200 - PUBLIC WORKS	101000 - POOLED	2,717,165.56	
0205 - ASIP FEE FUND	101000 - POOLED	1,188,011.02	
0206 - ROAD PROJECTS	101000 - POOLED	1,527,012.96	
0941 - E911 COMMUNICATIONS	101000 - POOLED	2,717,469.52	
0943 - E911 WIRELESS SERVICE	101000 - POOLED	112,462.75	
0944 - E911 WIRELESS SINKING	101000 - POOLED	44,605.28	
0960 - PLANNING-WIRELESS TOWERS	101000 - POOLED	162,107.73	
0980 - CHILD SUPPORT DISTRICT	101000 - POOLED	(22,592.45)	OVER DRAWN
0985 - CHILD SUPPORT COUNTY	101000 - POOLED	45,059.21	
0986 - CHILD SUPPORT INCENTIVE	101000 - POOLED	174,050.11	
0990 - TOURISM	101000 - POOLED	221,166.45	

CSH

(Continued)

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
0991 - VISITORS IMPROVEMENT FUND	101000 - POOLED	99,049.59	
1200 - UNEMPLOYMENT	101000 - POOLED	-	
1500 - COUNTY MEDICAL RELIEF	101000 - POOLED	-	
1700 - STATE INSTITUTIONS	101000 - POOLED	-	
1800 - REG OF DEEDS P&M TECH	101000 - POOLED	687,794.25	
2360 - COUNTY DRUG ENFORCEMENT	101000 - POOLED	4,148.48	
2372 - FG-TITLE 1D	101000 - POOLED	2,769.36	
2375 - STATE EDUCATION	101000 - POOLED	(214,210.94)	OVER DRAWN
2383 - SG-JUSTICE REINVESTMENT	101000 - POOLED	16,983.65	
2386 - LB561 2019 FY GRANT	101000 - POOLED	-	
2387 - SG-LB561 2020 FY GRANT	101000 - POOLED	(76,635.13)	OVER DRAWN
2410 - FEDERAL FORFEITURES	101000 - POOLED	190,394.99	
2411 - FED FIORFEITURE CTY ATTY	101000 - POOLED	61,260.64	
2412 - SCAAP	101000 - POOLED	24,425.34	
	CSH		
2413 - SOC SECURITY INCENTIVE	101000 - POOLED	3,859.50	
2415 - STOP PROGRAM	101000 - POOLED	54,454.42	
2416 - SWAT/CNU	101000 - POOLED	11,773.31	
2502 - CDBG REVOLVING LOAN	101000 - POOLED	-	
2509 - 2018 FY FG-VICTIM WITNESS	101000 - POOLED	-	
2510 - 2018 FY FG-MENTAL HEALTH	101000 - POOLED	-	
2511 - FG-MENTAL HEALTH	101000 - POOLED	(2,964.24)	OVER DRAWN
2512 - 2019 FY FG-MENTAL HEALTH	101000 - POOLED	-	
2513 - FG-VICTIM WITNESS	101000 - POOLED	(38,635.26)	OVER DRAWN
2514 - FG-MENTAL HEALTH	101000 - POOLED	(10,545.58)	OVER DRAWN
2520 - FEDERAL GRANT FUNDS	101000 - POOLED	(33,281.20)	OVER DRAWN
2539 - FG-PLANNING TRANSPORTATON	101000 - POOLED	-	
2547 - FG-PERKINS CORRECTIONS	101000 - POOLED	-	
2581 - FG-MAPA TRANSPORTATION	101000 - POOLED	(20,542.60)	OVER DRAWN
2584 - ADULT DRUG COURT	101000 - POOLED	9,424.73	
2593 - FG-DRUG ERADICATION	101000 - POOLED	(1,020.63)	OVER DRAWN
2599 - SG-STORMWATER MGT	101000 - POOLED	-	
2700 - INHERITANCE TAX	101000 - POOLED	7,649,046.50	
2800 - KENO	101000 - POOLED	76,420.47	
	CSH		
3308 - BONDS-COURTHOUSE REMODEL	101000 - POOLED	-	
3309 - BONDS-SHERIFF ADMIN BLDG	101000 - POOLED	-	
3310 - BONDS-STADIUM	101000 - POOLED	-	
3311 - BONDS-STADIUM (PRIVATE)	101000 - POOLED	514,642.14	
3504 - STADIUM-CAPITAL	101000 - POOLED	157,831.18	
4602 - COUNTY SINKING FUND	101000 - POOLED	8,465,148.94	
5200 - LANDFILL	101000 - POOLED	1,974,316.23	
	CSH		
5201 - LANDFILL CLOSURE	101000 - POOLED	3,937,989.41	
5250 - PAPIO WS SEWER-CONNECTION	101000 - POOLED	7,376,278.25	
5251 - PAPIO WS SEWER-OPERATIONS	101000 - POOLED	154,067.46	
5253 - PLANNING-PAPIO WS SEWER OPS	101000 - POOLED	195,992.46	
5254 - PLANNING-TIBURON SID SEWER	101000 - POOLED	25.00	
5255 - SSARPY WS SEWER-	101000 - POOLED	8,930,866.73	
5256 - PLANNING-SSARPY WS SEWER	101000 - POOLED	99,633.00	
5257 - SSARPY WS SEWER-OPERATIONS	101000 - POOLED	118,678.26	

(Continued)

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
5400 - NOXIOUS WEED	101000 - POOLED	-	
5600 - INFORMATION SYSTEMS	101000 - POOLED	-	
5650 - GIS	101000 - POOLED	-	
	CSH		
5700 - PURCHASING	101000 - POOLED	-	
5901 - FLEET SERVICES	101000 - POOLED	-	
<b>Total COUNTY FUNDS</b>		<b>\$ 66,673,311.73</b>	

**CITIES**

8601 - BELLEVUE CITY GEN BAL SHEET	101000 - POOLED	\$ 718,549.71	
8602 - PAPILLION CITY GEN BAL SHEET	101000 - POOLED	253,111.84	
8603 - LAVISTA CITY GEN BAL SHEET	101000 - POOLED	572,448.16	
8604 - GRETNA CITY GEN BAL SHEET	101000 - POOLED	53,099.78	
8605 - SPRNGFLD CITY GEN BAL SHEET	101000 - POOLED	19,750.92	
8701 - BELLEVUE CITY BOND BAL	101000 - POOLED	275,824.15	
8702 - PAPILLION CITY BOND BAL	101000 - POOLED	210,499.50	
8703 - LAVISTA CITY BOND BAL SHEET	101000 - POOLED	54,035.60	
8704 - GRETNA CITY BOND BAL SHEET	101000 - POOLED	32,587.17	
8705 - SPRNGFLD CITY BOND BAL	101000 - POOLED	6,900.16	
8754 - GRETNA CITY STREET BAL	101000 - POOLED	20,014.56	
8756 - PAP CITY CAP IMP BAL SHEET	101000 - POOLED	91,192.50	
8761 - BLV CITY SEWER BAL SHEET	101000 - POOLED	-	
8771 - BLV WEED LN CITY BAL SHEET	101000 - POOLED	7,544.57	
8795 - LAVIST CITY CENTRE TIF	101000 - POOLED	-	
<b>Total CITIES</b>		<b>\$ 2,315,558.62</b>	

**SCHOOLS**

6101 - BELLEVUE GEN SCHOOL BAL	101000 - POOLED	\$ 1,368,426.84	
6102 - PAP/LV GEN SCHOOL BAL SHEET	101000 - POOLED	3,483,045.72	
6103 - GRETNA GEN SCH BALANCE	101000 - POOLED	1,595,956.77	
6104 - S SARPY GEN SCHOOL	101000 - POOLED	1,177,114.23	
6105 - OMAHA GEN SCHOOL BALANCE	101000 - POOLED	532,199.65	
6106 - ASH/GRN GEN SCHOOL BAL	101000 - POOLED	2,974.89	
6107 - MILLARD GEN SCH BAL SHEET	101000 - POOLED	740,859.35	
6108 - PORTAL GEN SCH BAL SHEET	101000 - POOLED	82.14	
6109 - LOUISVILLE GEN SCH BAL	101000 - POOLED	795.21	
6201 - BLV SCHOOL BOND BAL SHEET	101000 - POOLED	158,835.21	
6203 - GRETNA SCHOOL BOND BAL	101000 - POOLED	450,938.17	
6204 - S SARPY SCHOOL BOND BAL	101000 - POOLED	21,560.68	
6205 - OMAHA SCHL BOND BAL SHEET	101000 - POOLED	72,937.35	
6207 - MILLARD BOND SCHOOL BAL	101000 - POOLED	62,809.56	
6209 - LOUISVL BOND SCHOOL BAL	101000 - POOLED	2.60	
6211 - SD AS1 9-12 BOND SCH BAL	101000 - POOLED	154.72	
6212 - ASHLAND SCHOOL BOND FUND	101000 - POOLED	0.26	
6214 - SPRINGFLD/PLATTVW BOND BAL	101000 - POOLED	16,113.75	
6253 - DIST 27 BOND 3 SCH BAL SHEET	101000 - POOLED	144,134.04	
6254 - PAPIO LAVISTA BOND 4	101000 - POOLED	139,869.30	
6259 - LOUISVL NBOND SCH BAL SHEET	101000 - POOLED	87.40	
6260 - PAPILLION-LAVISTA BOND 5	101000 - POOLED	170,523.75	
6261 - SCHOOL DIST #27 BOND 6	101000 - POOLED	175,022.51	
6301 - BLV BUILDING SCHOOL BAL	101000 - POOLED	-	

(Continued)

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
6302 - P/LV BUILDING SCHOOL BAL	101000 - POOLED	69,090.39	
6303 - GRETNA BLDG SCHOOL BAL	101000 - POOLED	5,421.11	
6304 - S SARPY SCHOOL BLDG BAL	101000 - POOLED	168,110.52	
6305 - OMAHA SCH BUILDING BAL	101000 - POOLED	11,042.32	
6306 - ASH/GRN BUILDING SCH BAL	101000 - POOLED	464.69	
6307 - MILLARD BUILDING SCH BAL	101000 - POOLED	22,503.77	
6309 - LOUISVL BUILDING BAL SHEET	101000 - POOLED	30.98	
6311 - S SARPY QUAL CAPITAL	101000 - POOLED	22,915.77	
6400 - HI-SCH TUITION SCH BAL SHEET	101000 - POOLED	69,836.40	
6409 - LOUISVILLE SCH QUAL CAP	101000 - POOLED	-	
6500 - FINES & LIC SCH BAL SHEET	101000 - POOLED	515,320.17	
6601 - BELLEVUE LC - GENERAL	101000 - POOLED	33.13	
6602 - BENNINGTON LC-GENERAL	101000 - POOLED	6.45	
6603 - DC WEST COMM LC - GENERAL	101000 - POOLED	3.12	
6604 - ELKHORN LC - GENERAL	101000 - POOLED	23.74	
6605 - GRETNA LC - GENERAL	101000 - POOLED	12.91	
6606 - MILLARD LC - GENERAL	101000 - POOLED	72.36	
6607 - OMAHA LC - GENERAL	101000 - POOLED	196.92	
6608 - PAPIILLION LAVISTA LC	101000 - POOLED	36.99	
6609 - RALSTON - LC - GENERAL	101000 - POOLED	9.02	
6610 - S SARPY 46 LC - GENERAL	101000 - POOLED	4.14	
6611 - WESTSIDE LC GENERAL	101000 - POOLED	14.15	
6700 - LEARNING COMMUNITY	101000 - POOLED	-	
6701 - BELLEVUE LC - BLDG	101000 - POOLED	-	
6704 - ELKHORN LC - BLDG	101000 - POOLED	-	
6705 - GRETNA LC - BLDG	101000 - POOLED	0.38	
6706 - MILLARD LC - BLDG	101000 - POOLED	-	
6707 - OMAHA LC - BLDG	101000 - POOLED	(137.85)	OVER DRAWN
6708 - PAPIILLION LAVISTA LC BLDG	101000 - POOLED	-	
6709 - RALSTON LC - BLDG	101000 - POOLED	-	
6711 - WESTSIDE LC BLDG	101000 - POOLED	-	
6712 - LEARNING COMM-ELEM	101000 - POOLED	8,786.93	
6801 - OMAHA SCHOOLS	101000 - POOLED	5,620.06	
6901 - ESU #3 SCHOOL BAL SHEET	101000 - POOLED	100,568.60	
6902 - ESU #19 OMA SCH BAL SHEET	101000 - POOLED	6,239.95	
7001 - ESU #3 BOND MISC BAL SHEET	101000 - POOLED	-	
7100 - METRO GEN SCH BAL SHEET	101000 - POOLED	536,124.92	
7110 - MET NE HAZMAT SCH BAL	101000 - POOLED	-	
7200 - METRO BOND SCH BAL SHEET	101000 - POOLED	140,697.48	
6600 - ELEMENTARY LEARNING COMM	101000 - POOLED	105,330.13	
6903 - ESU #2 MISC BAL SHEET	101000 - POOLED	58.02	
<b>Total SCHOOLS</b>		<b>\$ 12,102,881.77</b>	

**FIRE DISTRICTS**

7701 - ESARPY FIRE BAL SHEET	101000 - POOLED	\$ 23,958.63
7702 - GOODLUCK FIRE BAL SHEET	101000 - POOLED	496.25
7703 - PAPIO FIRE BAL SHEET	101000 - POOLED	79,546.29
7704 - MILLARD FIRE BAL SHEET	101000 - POOLED	59,992.57
7705 - SPRGFLD FIRE BAL SHEET	101000 - POOLED	8,968.31
7706 - GRETNA FIRE BAL SHEET	101000 - POOLED	24,926.49
7801 - ESARPY SINK MISC BAL SHEET	101000 - POOLED	60.03

(Continued)

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
7802 - ESARPY BOND FIRE BAL SHEET	101000 - POOLED	41,780.90	
7805 - PAP BOND FIRE BAL SHEET	101000 - POOLED	16,401.22	
7806 - GRETNA SINK FIRE BAL SHEET	101000 - POOLED	5,232.50	
7807 - MILLARD AMB FIRE BAL SHEET	101000 - POOLED	3,656.04	
7808 - GRETNA FIRE BOND BAL SHEET	101000 - POOLED	24,743.03	
7809 - MILLARD FIRE BOND BAL SHEET	101000 - POOLED	657.14	
7810 - PAPHILLION FIRE AMBULANCE	101000 - POOLED	52,553.55	
7811 - SPRINGFIELD FIRE BOND	101000 - POOLED	19,984.20	
<b>Total FIRE DISTRICTS</b>		<b>\$ 362,957.15</b>	

**SANITARY & IMPROV DISTRICTS**

7923 - SID 23 GEN BAL SHEET	101000 - POOLED	\$ 137,797.23	
7924 - SID 24 GEN BAL SHEET	101000 - POOLED	29,867.60	
7929 - SID 29 GEN BAL SHEET	101000 - POOLED	11,860.66	
7934 - SID 34 GEN BAL SHEET	101000 - POOLED	33,910.53	
7938 - SID 38 GEN BAL SHEET	101000 - POOLED	(1,616.58)	OVER DRAWN
7948 - SID 48 GEN BAL SHEET	101000 - POOLED	237,289.57	
7952 - SID 52 GEN BAL SHEET	101000 - POOLED	644,293.79	
7965 - SID 65 GEN BAL SHEET	101000 - POOLED	46,593.65	
7967 - SID 67 GEN BAL SHEET	101000 - POOLED	156,286.31	
7968 - SID 68 GEN BAL SHEET	101000 - POOLED	3,232.12	
7979 - SID 79 GEN BAL SHEET	101000 - POOLED	68,482.23	
7981 - SID 81 GEN BAL SHEET	101000 - POOLED	47,126.12	
7987 - SID 87 GEN BAL SHEET	101000 - POOLED	92,041.65	
7992 - SID 92 GEN BAL SHEET	101000 - POOLED	20,398.97	
7996 - SID 96 GEN BAL SHEET	101000 - POOLED	38,581.64	
7996 - SID 96 GEN BAL SHEET	115100 - INVEST	170,000.00	
7997 - SID 97 GEN BAL SHEET	101000 - POOLED	152,562.53	
8001 - SID 101 GEN BAL SHEET	101000 - POOLED	348,513.66	
8004 - SID 104 GEN BAL SHEET	101000 - POOLED	40,327.66	
8011 - SID 111 GEN BAL SHEET	101000 - POOLED	62,904.17	
8030 - SID 130 GEN BAL SHEET	101000 - POOLED	27,422.38	
8033 - SID 133 GEN BAL SHEET	101000 - POOLED	17,816.65	
8043 - SID 143 GEN BAL SHEET	101000 - POOLED	-	
8047 - SID 147 GEN BAL SHEET	101000 - POOLED	-	
8051 - SID 151 GEN BAL SHEET	101000 - POOLED	13,989.74	
8056 - SID 156 GEN BAL SHEET	101000 - POOLED	171,950.50	
8058 - SID 158 GEN BAL SHEET	101000 - POOLED	583,834.27	
8062 - SID 162 GEN BAL SHEET	101000 - POOLED	8,472.61	
8063 - SID 163 GEN BAL SHEET	101000 - POOLED	11,480.73	
8064 - SID 164 GEN BAL SHEET	101000 - POOLED	6,823.29	
8065 - SID 165 GEN BAL SHEET	101000 - POOLED	82,654.25	
8071 - SID 171 GEN BAL SHEET	101000 - POOLED	-	
8072 - SID 172 GEN BAL SHEET	101000 - POOLED	41,013.61	
8072 - SID 172 GEN BAL SHEET	115100 - INVEST	80,000.00	
8076 - SID 176 GEN BAL SHEET	101000 - POOLED	83,035.85	
8077 - SID 177 GEN BAL SHEET	101000 - POOLED	-	
8079 - SID 179 GEN BAL SHEET	101000 - POOLED	-	
8080 - SID 180 GEN BAL SHEET	101000 - POOLED	-	
8082 - SID 182 GEN BAL SHEET	101000 - POOLED	-	
8083 - SID 183 GEN BAL SHEET	101000 - POOLED	-	
8084 - SID 184 GEN BAL SHEET	101000 - POOLED	-	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
8086 - SID 186 GEN BAL SHEET	101000 - POOLED	-	
8089 - SID 189 GEN BAL SHEET	101000 - POOLED	82,075.98	
8090 - SID 190 GEN BAL SHEET	101000 - POOLED	115,493.77	
8091 - SID 191 GEN BAL SHEET	101000 - POOLED	22,589.34	
8092 - SID 192 GEN BAL SHEET	101000 - POOLED	21,366.01	
8097 - SID 197 GEN BAL SHEET	101000 - POOLED	-	
8099 - SID 199 GEN BAL SHEET	101000 - POOLED	84,980.34	
8102 - SID 202 GEN BAL SHEET	101000 - POOLED	114,676.85	
8104 - SID 204 GEN BAL SHEET	101000 - POOLED	72,946.22	
8107 - SID 207 GEN BAL SHEET	101000 - POOLED	72,011.87	
8108 - SID 208 GEN BAL SHEET	101000 - POOLED	-	
8109 - SID 209 GEN BAL SHEET	101000 - POOLED	-	
8110 - SID 210 GEN BAL SHEET	101000 - POOLED	71,366.72	
8113 - SID 213 GEN BAL SHEET	101000 - POOLED	-	
8115 - SID 215 GEN BAL SHEET	101000 - POOLED	-	
8116 - SID 216 GEN BAL SHEET	101000 - POOLED	543,917.78	
8120 - SID 220 GEN BAL SHEET	101000 - POOLED	380,641.21	
8121 - SID 221 GEN BAL SHEET	101000 - POOLED	169,463.51	
8123 - SID 223 GEN BAL SHEET	101000 - POOLED	109,138.44	
8124 - SID 224 GEN BAL SHEET	101000 - POOLED	64,515.18	
8125 - SID 225 GEN BAL SHEET	101000 - POOLED	269,942.73	
8128 - SID 228 GEN BAL SHEET	101000 - POOLED	145,668.61	
8130 - SID 230 GEN BAL SHEET	101000 - POOLED	62,037.59	
8131 - SID 231 GEN BAL SHEET	101000 - POOLED	40,646.45	
8132 - SID 232 GEN BAL SHEET	101000 - POOLED	7,286.78	
8133 - SID 233 GEN BAL SHEET	101000 - POOLED	218,743.79	
8134 - SID 234 GEN BAL SHEET	101000 - POOLED	158,255.02	
8135 - SID 235 GEN BAL SHEET	101000 - POOLED	256,278.01	
8136 - SID 236 GEN BAL SHEET	101000 - POOLED	58,876.48	
8137 - SID 237 GEN BAL SHEET	101000 - POOLED	16,436.14	
8137 - SID 237 GEN BAL SHEET	115100 - INVEST	70,000.00	
8138 - SID 238 GEN BAL SHEET	101000 - POOLED	48,905.02	
8140 - SID 240 GEN BAL SHEET	101000 - POOLED	19,351.52	
8140 - SID 240 GEN BAL SHEET	115100 - INVEST	80,000.00	
8141 - SID 241 GEN BAL SHEET	101000 - POOLED	41,114.98	
8142 - SID 242 GEN BAL SHEET	101000 - POOLED	2,891.66	
8143 - SID 243 GEN BAL SHEET	101000 - POOLED	238,499.58	
8144 - SID 244 GEN BAL SHEET	101000 - POOLED	59,409.48	
8145 - SID 245 GEN BAL SHEET	101000 - POOLED	195,240.13	
8146 - SID 246 GEN BAL SHEET	101000 - POOLED	312,658.08	
8148 - SID 248 GEN BAL SHEET	101000 - POOLED	24,038.74	
8149 - SID 249 GEN BAL SHEET	101000 - POOLED	8,567.63	
8150 - SID 250 GEN BAL SHEET	101000 - POOLED	109,445.80	
8151 - SID 251 GEN BAL SHEET	101000 - POOLED	83,140.22	
8154 - SID 254 GEN BAL SHEET	101000 - POOLED	-	
8155 - SID 255 GEN BAL SHEET	101000 - POOLED	33,683.48	
8157 - SID 257 GEN BAL SHEET	101000 - POOLED	139,906.27	
8158 - SID 258 GEN BAL SHEET	101000 - POOLED	194,626.84	
8160 - SID 260 GEN BAL SHEET	101000 - POOLED	283,715.16	
8161 - SID 261 GEN BAL SHEET	101000 - POOLED	391,247.42	
8163 - SID 263 GEN BAL SHEET	101000 - POOLED	220,188.99	
8164 - SID 264 GEN BAL SHEET	101000 - POOLED	564,034.84	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
8165 - SID 265 GEN BAL SHEET	101000 - POOLED	-	
8166 - SID 266 GEN BAL SHEET	101000 - POOLED	54,346.64	
8168 - SID 268 GEN BAL SHEET	101000 - POOLED	65,010.87	
8169 - SID 269 GEN BAL SHEET	101000 - POOLED	-	
8170 - SID 270 GEN BAL SHEET	101000 - POOLED	243,904.76	
8172 - SID 272 GEN BAL SHEET	101000 - POOLED	124,093.44	
8174 - SID 274 GEN BAL SHEET	101000 - POOLED	142,801.68	
8175 - SID 275 GEN BAL SHEET	101000 - POOLED	171,828.43	
8176 - SID 276 GEN BAL SHEET	101000 - POOLED	43,920.30	
8176 - SID 276 GEN BAL SHEET	115100 - INVEST	160,000.00	
8178 - SID 278 GEN BAL SHEET	101000 - POOLED	148,143.67	
8179 - SID 279 GEN BAL SHEET	101000 - POOLED	-	
8180 - SID 280 GEN BAL SHEET	101000 - POOLED	-	
8182 - SID 282 GEN BAL SHEET	101000 - POOLED	283,934.20	
8185 - SID 285 GEN BAL SHEET	101000 - POOLED	18,298.68	
8186 - SID 286 GEN BAL SHEET	101000 - POOLED	146,912.59	
8188 - SID 288 GEN BAL SHEET	101000 - POOLED	78,736.41	
8189 - SID 289 GEN BAL SHEET	101000 - POOLED	-	
8190 - SID 290 GEN BAL SHEET	101000 - POOLED	5,157.19	
8191 - SID 291 GEN BAL SHEET	101000 - POOLED	15,368.07	
8192 - SID 292 GEN BAL SHEET	101000 - POOLED	70,969.81	
8192 - SID 292 GEN BAL SHEET	115100 - INVEST	375,000.00	
8193 - SID 293 GEN BAL SHEET	101000 - POOLED	5,792.49	
8194 - SID 294 GEN BAL SHEET	101000 - POOLED	32,873.91	
8195 - SID 295 GEN BAL SHEET	101000 - POOLED	6,416.53	
8196 - SID 296 GEN BAL SHEET	101000 - POOLED	12,192.01	
8197 - SID 297 GEN BAL SHEET	101000 - POOLED	164,609.87	
8198 - SID 298 GEN BAL SHEET	101000 - POOLED	78,095.23	
8199 - SID 299 GEN BAL SHEET	101000 - POOLED	70,975.26	
8199 - SID 299 GEN BAL SHEET	115100 - INVEST	220,000.00	
8223 - SID 23 BOND BAL SHEET	101000 - POOLED	156,917.26	
8224 - SID 24 BOND BAL SHEET	101000 - POOLED	-	
8229 - SID 29 BOND BAL SHEET	101000 - POOLED	107,384.10	
8234 - SID 34 BOND BAL SHEET	101000 - POOLED	64,230.73	
8238 - SID 38 BOND BAL SHEET	101000 - POOLED	46,628.76	
8248 - SID 48 BOND BAL SHEET	101000 - POOLED	62,521.30	
8252 - SID 52 BOND BAL SHEET	101000 - POOLED	3,281.32	
8265 - SID 65 BOND BAL SHEET	101000 - POOLED	74,134.99	
8267 - SID 67 BOND BAL SHEET	101000 - POOLED	152,979.62	
8268 - SID 68 BOND BAL SHEET	101000 - POOLED	46,530.31	
8279 - SID 79 BOND BAL SHEET	101000 - POOLED	606.58	
8281 - SID 81 BOND BAL SHEET	101000 - POOLED	165,535.45	
8287 - SID 87 BOND BAL SHEET	101000 - POOLED	69,853.65	
8292 - SID 92 BOND BAL SHEET	101000 - POOLED	6,091.29	
8296 - SID 96 BOND BAL SHEET	101000 - POOLED	8,647.13	
8297 - SID 97 BOND BAL SHEET	101000 - POOLED	132,122.94	
8301 - SID 101 BOND BAL SHEET	101000 - POOLED	435,654.94	
8304 - SID 104 BOND BAL SHEET	101000 - POOLED	9,499.59	
8311 - SID 111 BOND BAL SHEET	101000 - POOLED	38,817.98	
8333 - SID 133 BOND BAL SHEET	101000 - POOLED	47,535.05	
8333 - SID 133 BOND BAL SHEET	115100 - INVEST	170,000.00	
8343 - SID 143 BOND BAL SHEET	101000 - POOLED	-	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
8347 - SID 147 BOND BAL SHEET	101000 - POOLED	-	
8351 - SID 151 BOND BAL SHEET	101000 - POOLED	19,106.39	
8356 - SID 156 BOND BAL SHEET	101000 - POOLED	227,578.23	
8358 - SID 158 BOND BAL SHEET	101000 - POOLED	851,812.40	
8362 - SID 162 BOND BAL SHEET	101000 - POOLED	717,526.35	
8363 - SID 163 BOND BAL SHEET	101000 - POOLED	25,139.16	
8363 - SID 163 BOND BAL SHEET	115100 - INVEST	65,000.00	
8364 - SID 164 BOND BAL SHEET	101000 - POOLED	15,616.03	
8365 - SID 165 BOND BAL SHEET	101000 - POOLED	43,693.33	
8371 - SID 171 BOND BAL SHEET	101000 - POOLED	-	
8372 - SID 172 BOND BAL SHEET	101000 - POOLED	1,333.65	
8372 - SID 172 BOND BAL SHEET	115100 - INVEST	225,000.01	
8376 - SID 176 BOND BAL SHEET	101000 - POOLED	93,032.61	
8377 - SID 177 BOND BAL SHEET	101000 - POOLED	-	
8379 - SID 179 BOND BAL SHEET	101000 - POOLED	-	
8380 - SID 180 BOND BAL SHEET	101000 - POOLED	-	
8382 - SID 182 BOND BAL SHEET	101000 - POOLED	-	
8383 - SID 183 BOND BAL SHEET	101000 - POOLED	-	
8384 - SID 184 BOND BAL SHEET	101000 - POOLED	-	
8386 - SID 186 BOND BAL SHEET	101000 - POOLED	-	
8389 - SID 189 BOND BAL SHEET	101000 - POOLED	80,968.43	
8389 - SID 189 BOND BAL SHEET	115100 - INVEST	100,000.00	
8390 - SID 190 BOND BAL SHEET	101000 - POOLED	287,398.74	
8391 - SID 191 BOND BAL SHEET	101000 - POOLED	31,099.96	
8392 - SID 192 BOND BAL SHEET	101000 - POOLED	566,777.64	
8397 - SID 197 BOND BAL SHEET	101000 - POOLED	-	
8399 - SID 199 BOND BAL SHEET	101000 - POOLED	44,644.17	
8399 - SID 199 BOND BAL SHEET	115100 - INVEST	315,000.00	
8404 - SID 29 SERV USE BAL SHEET	101000 - POOLED	35,538.55	
8405 - SID 101 SERV USE BAL SHEET	101000 - POOLED	105,020.58	
8406 - SID 230 SERV USE BAL SHEET	101000 - POOLED	0.01	
8407 - SID 23 SERV USE BAL SHEET	101000 - POOLED	8,202.92	
8408 - SID 79 SERV USE BAL SHEET	101000 - POOLED	30,220.31	
8409 - SID 97 SERV USE BAL SHEET	101000 - POOLED	21,095.68	
8411 - SID 158 SERV USE BAL SHEET	101000 - POOLED	45,430.31	
8802 - SID 202 BOND BAL SHEET	101000 - POOLED	53,456.28	
8804 - SID 204 BOND BAL SHEET	101000 - POOLED	96,666.07	
8807 - SID 207 BOND BAL SHEET	101000 - POOLED	56,863.59	
8808 - SID 208 BOND BAL SHEET	101000 - POOLED	-	
8809 - SID 209 BOND BAL SHEET	101000 - POOLED	-	
8810 - SID 210 BOND BAL SHEET	101000 - POOLED	144,359.93	
8813 - SID 213 BOND BAL SHEET	101000 - POOLED	-	
8815 - SID 215 BOND BAL SHEET	101000 - POOLED	-	
8816 - SID 216 BOND BAL SHEET	101000 - POOLED	1,061,017.08	
8820 - SID 220 BOND BAL SHEET	101000 - POOLED	323,155.16	
8821 - SID 221 BOND BAL SHEET	101000 - POOLED	36,587.28	
8823 - SID 223 BOND BAL SHEET	101000 - POOLED	168,235.12	
8824 - SID 224 BOND BAL SHEET	101000 - POOLED	212,153.46	
8825 - SID 225 BOND BAL SHEET	101000 - POOLED	150,971.46	
8828 - SID 228 BOND BAL SHEET	101000 - POOLED	15,452.74	
8830 - SID 230 BOND BAL SHEET	101000 - POOLED	343,675.32	
8831 - SID 231 BOND BAL SHEET	101000 - POOLED	31,438.36	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
8832 - SID 232 BOND BAL SHEET	101000 - POOLED	5,491.51	
8833 - SID 233 BOND BAL SHEET	101000 - POOLED	116,316.10	
8834 - SID 234 BOND BAL SHEET	101000 - POOLED	30,147.06	
8835 - SID 235 BOND BAL SHEET	101000 - POOLED	106,743.25	
8836 - SID 236 BOND BAL SHEET	101000 - POOLED	101,673.05	
8837 - SID 237 BOND BAL SHEET	101000 - POOLED	15,370.32	
8837 - SID 237 BOND BAL SHEET	115100 - INVEST	315,000.00	
8838 - SID 238 BOND BAL SHEET	101000 - POOLED	314,764.75	
8840 - SID 240 BOND BAL SHEET	101000 - POOLED	288,579.14	
8840 - SID 240 BOND BAL SHEET	115100 - INVEST	480,000.00	
8841 - SID 241 BOND BAL SHEET	101000 - POOLED	110,643.93	
8842 - SID 242 BOND BAL SHEET	101000 - POOLED	31,087.60	
8843 - SID 243 BOND BAL SHEET	101000 - POOLED	382,697.32	
8844 - SID 244 BOND BAL SHEET	101000 - POOLED	74,364.78	
8845 - SID 245 BOND BAL SHEET	101000 - POOLED	200,283.73	
8846 - SID 246 BOND BAL SHEET	101000 - POOLED	454,032.96	
8848 - SID 248 BOND BAL SHEET	101000 - POOLED	4,272.28	
8848 - SID 248 BOND BAL SHEET	115100 - INVEST	285,000.00	
8849 - SID 249 BOND BAL SHEET	101000 - POOLED	209,765.72	
8850 - SID 250 BOND BAL SHEET	101000 - POOLED	86,483.87	
8851 - SID 251 BOND BAL SHEET	101000 - POOLED	129,040.75	
8854 - SID 254 BOND BAL SHEET	101000 - POOLED	-	
8855 - SID 255 BOND BAL SHEET	101000 - POOLED	2,449.24	
8855 - SID 255 BOND BAL SHEET	115100 - INVEST	235,000.00	
8857 - SID 257 BOND BAL SHEET	101000 - POOLED	347,526.54	
8858 - SID 258 BOND BAL SHEET	101000 - POOLED	129,835.80	
8860 - SID 260 BOND BAL SHEET	101000 - POOLED	420,125.96	
8861 - SID 261 BOND BAL SHEET	101000 - POOLED	266,513.51	
8863 - SID 263 BOND BAL SHEET	101000 - POOLED	190,667.35	
8864 - SID 264 BOND BAL SHEET	101000 - POOLED	1,524,543.15	
8865 - SID 265 BOND BAL SHEET	101000 - POOLED	-	
8866 - SID 266 BOND BAL SHEET	101000 - POOLED	195,251.73	
8868 - SID 268 BOND BAL SHEET	101000 - POOLED	126,589.03	
8869 - SID 269 BOND BAL SHEET	101000 - POOLED	-	
8870 - SID 270 BOND BAL SHEET	101000 - POOLED	298,629.74	
8872 - SID 272 BOND BAL SHEET	101000 - POOLED	678,164.61	
8874 - SID 274 BOND BAL SHEET	101000 - POOLED	41,897.94	
8875 - SID 275 BOND BAL SHEET	101000 - POOLED	431,862.81	
8876 - SID 276 BOND BAL SHEET	101000 - POOLED	34,521.92	
8876 - SID 276 BOND BAL SHEET	115100 - INVEST	100,000.00	
8878 - SID 278 BOND BAL SHEET	101000 - POOLED	311,371.05	
8879 - SID 279 BOND BAL SHEET	101000 - POOLED	-	
8880 - SID 280 BOND BAL SHEET	101000 - POOLED	0.01	Fund Investment should be reduced to cover negative balance.
	CSH		
8880 - SID 280 BOND BAL SHEET	115100 - INVEST	(0.01)	Fund Investment should be reduced to cover negative balance.
8882 - SID 282 BOND BAL SHEET	101000 - POOLED	203,598.36	
8886 - SID 286 BOND BAL SHEET	101000 - POOLED	331,897.27	
8888 - SID 288 BOND BAL SHEET	101000 - POOLED	61,787.96	
8889 - SID 289 BOND BAL SHEET	101000 - POOLED	-	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
8890 - SID 290 BOND BAL SHEET	101000 - POOLED	5,916.35	
8890 - SID 290 BOND BAL SHEET	115100 - INVEST	160,000.00	
8891 - SID 291 BOND BAL SHEET	101000 - POOLED	827,477.44	
8892 - SID 292 BOND BAL SHEET	101000 - POOLED	250,115.71	
8892 - SID 292 BOND BAL SHEET	115100 - INVEST	1,435,000.00	
8893 - SID 293 BOND BAL SHEET	101000 - POOLED	35,631.88	
8893 - SID 293 BOND BAL SHEET	115100 - INVEST	720,000.00	
8894 - SID 294 BOND BAL SHEET	101000 - POOLED	1,280,672.69	
8895 - SID 295 BOND BAL SHEET	101000 - POOLED	155,885.69	
8896 - SID 296 BOND BAL SHEET	101000 - POOLED	(137,487.63)	Fund Investment should be reduced to cover negative balance.
	CSH		
8896 - SID 296 BOND BAL SHEET	115100 - INVEST	405,000.00	Fund Investment should be reduced to cover negative balance.
8897 - SID 297 BOND BAL SHEET	101000 - POOLED	1,682,456.41	
8898 - SID 298 BOND BAL SHEET	101000 - POOLED	171,230.43	
8899 - SID 299 BOND BAL SHEET	101000 - POOLED	134,008.91	
8899 - SID 299 BOND BAL SHEET	115100 - INVEST	950,000.00	
9000 - SID 300 GEN BAL SHEET	101000 - POOLED	3,672.28	
9001 - SID 301 GEN BAL SHEET	101000 - POOLED	300,324.16	
9002 - SID 302 GEN BAL SHEET	101000 - POOLED	9,136.80	
9003 - SID 303 GEN BAL SHEET	101000 - POOLED	124,546.73	
9004 - SID 304 GEN BAL SHEET	101000 - POOLED	7,111.07	
9005 - SID 305 GEN BAL SHEET	101000 - POOLED	3,769.42	
9006 - SID 306 GEN BAL SHEET	101000 - POOLED	45,214.04	
9006 - SID 306 GEN BAL SHEET	115100 - INVEST	40,000.00	
9007 - SID 307 GEN BAL SHEET	101000 - POOLED	9,201.15	
9008 - SID 308 GEN BAL SHEET	101000 - POOLED	9,760.58	
9009 - SID 309 GEN BAL SHEET	101000 - POOLED	27,731.39	
9010 - SID 310 GEN BAL SHEET	101000 - POOLED	16,100.24	
9011 - SID 311 GEN BAL SHEET	101000 - POOLED	22,036.95	
9012 - SID 312 GEN BAL SHEET	101000 - POOLED	10,438.58	
9013 - SID 313 GEN BAL SHEET	101000 - POOLED	20,750.01	
9014 - SID 314 GEN BAL SHEET	101000 - POOLED	4,329.04	
9015 - SID 315 GEN BAL SHEET	101000 - POOLED	3,005.36	
9016 - SID 316 GEN BAL SHEET	101000 - POOLED	10,772.03	
9017 - SID 317 GEN BAL SHEET	101000 - POOLED	9,395.12	
9018 - SID 318 GEN BAL SHEET	101000 - POOLED	3,550.31	
9019 - SID 319 GEN BAL SHEET	101000 - POOLED	9,765.09	
9020 - SID 320 GEN BAL SHEET	101000 - POOLED	33,130.81	
9021 - SID 321 GEN BAL SHEET	101000 - POOLED	2,694.56	
9022 - SID 322 GEN BAL SHEET	101000 - POOLED	91,615.63	
9023 - SID 323 GEN BAL SHEET	101000 - POOLED	3,942.85	
9024 - SID 324 GEN BAL SHEET	101000 - POOLED	2,933.90	
9025 - SID 325 GEN BAL SHEET	101000 - POOLED	2,878.10	
9026 - SID 326 GEN BAL SHEET	101000 - POOLED	7,972.45	
9027 - SID 327 GEN BAL SHEET	101000 - POOLED	21,515.16	
9028 - SID 328 GEN BAL SHEET	101000 - POOLED	9,244.25	
9030 - SID 330 GEN BAL SHEET	101000 - POOLED	356.07	
9031 - SID 331 GEN BAL SHEET	101000 - POOLED	4,435.93	
9032 - SID 332 GEN BAL SHEET	101000 - POOLED	10,661.66	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
9033 - SID 333 GEN BAL SHEET	101000 - POOLED	199.44	
9034 - SID 334 GEN BAL SHEET	101000 - POOLED	8,647.09	
9035 - SID 335 GEN BAL SHEET	101000 - POOLED	6,597.31	
9036 - SID 336 GEN BAL SHEET	101000 - POOLED	10,127.08	
9037 - SID 337 GEN BAL SHEET	101000 - POOLED	1,191.23	
9039 - SID 339 GEN BAL SHEET	101000 - POOLED	5,316.23	
9100 - SID 300 BOND BAL SHEET	101000 - POOLED	3,796.69	
9100 - SID 300 BOND BAL SHEET	115100 - INVEST	130,000.00	
9101 - SID 301 BOND BAL SHEET	101000 - POOLED	534,339.35	
9102 - SID 302 BOND BAL SHEET	101000 - POOLED	387,501.16	
9103 - SID 303 BOND BAL SHEET	101000 - POOLED	95,592.86	
9104 - SID 304 BOND BAL SHEET	101000 - POOLED	3,810.79	
9104 - SID 304 BOND BAL SHEET	115100 - INVEST	210,000.00	
9105 - SID 305 BOND BAL SHEET	101000 - POOLED CSH	(79,693.83)	Fund Investment should be reduced to cover negative balance.
9105 - SID 305 BOND BAL SHEET	115100 - INVEST	450,000.00	Fund Investment should be reduced to cover negative balance.
9106 - SID 306 BOND BAL SHEET	101000 - POOLED	32,184.02	
9106 - SID 306 BOND BAL SHEET	115100 - INVEST	110,000.00	
9107 - SID 307 BOND BAL SHEET	101000 - POOLED	11,534.50	
9108 - SID 308 BOND BAL SHEET	101000 - POOLED CSH	(1,694.94)	Fund Investment should be reduced to cover negative balance.
9108 - SID 308 BOND BAL SHEET	115100 - INVEST	590,000.00	Fund Investment should be reduced to cover negative balance.
9109 - SID 309 BOND BAL SHEET	101000 - POOLED	378,066.67	
9110 - SID 310 BOND BAL SHEET	101000 - POOLED	286,166.24	
9111 - SID 311 BOND BAL SHEET	101000 - POOLED	252,465.26	
9112 - SID 312 BOND BAL SHEET	101000 - POOLED	170,842.95	
9112 - SID 312 BOND BAL SHEET	115100 - INVEST	485,000.00	
9113 - SID 313 BOND BAL SHEET	101000 - POOLED	831,895.48	
9114 - SID 314 BOND BAL SHEET	101000 - POOLED	976,352.67	
9115 - SID 315 BOND BAL SHEET	101000 - POOLED	4,606.11	
9115 - SID 315 BOND BAL SHEET	115100 - INVEST	130,000.00	
9116 - SID 316 BOND BAL SHEET	101000 - POOLED	21,327.92	
9116 - SID 316 BOND BAL SHEET	115100 - INVEST	285,000.00	
9117 - SID 317 BOND BAL SHEET	101000 - POOLED CSH	(60,175.18)	Fund Investment should be reduced to cover negative balance.
9117 - SID 317 BOND BAL SHEET	115100 - INVEST	680,000.00	Fund Investment should be reduced to cover negative balance.
9118 - SID 318 BOND BAL SHEET	101000 - POOLED	267,085.81	
9120 - SID 320 BOND BAL SHEET	101000 - POOLED	1,147,247.51	
9121 - SID 321 BOND BAL SHEET	101000 - POOLED	1,118,724.64	
9123 - SID 323 BOND BAL SHEET	101000 - POOLED	115,144.65	
9123 - SID 323 BOND BAL SHEET	115100 - INVEST	85,000.00	

(Continued)

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
9124 - SID 324 BOND BAL SHEET	101000 - POOLED	722,214.15	
9125 - SID 325 BOND BAL SHEET	101000 - POOLED	5,586.01	
9126 - SID 326 BOND BAL SHEET	101000 - POOLED CSH	(83,482.13)	Fund Investment should be reduced to cover negative balance.
9126 - SID 326 BOND BAL SHEET	115100 - INVEST	445,000.00	Fund Investment should be reduced to cover negative balance.
9127 - SID 327 BOND BAL SHEET	101000 - POOLED	788,719.27	
9128 - SID 328 BOND BAL SHEET	101000 - POOLED CSH	(25,892.17)	Fund Investment should be reduced to cover negative balance.
9128 - SID 328 BOND BAL SHEET	115100 - INVEST	345,000.00	Fund Investment should be reduced to cover negative balance.
9130 - SID 330 BOND BAL SHEET	101000 - POOLED	1,171,197.50	
9131 - SID 331 BOND BAL SHEET	101000 - POOLED	177,030.42	
9131 - SID 331 BOND BAL SHEET	115100 - INVEST	370,000.00	
9133 - SID 333 BOND BAL SHEET	101000 - POOLED	14,850.00	
9134 - SID 334 BOND BAL SHEET	101000 - POOLED CSH	(112,171.06)	Fund Investment should be reduced to cover negative balance.
9134 - SID 334 BOND BAL SHEET	115100 - INVEST	660,000.00	Fund Investment should be reduced to cover negative balance.
9135 - SID 335 BOND BAL SHEET	101000 - POOLED	491,864.04	
9137 - SID 337 BOND BAL SHEET	101000 - POOLED	3,200.00	
9139 - SID 339 BOND BAL SHEET	101000 - POOLED	20,442.62	
<b>Total SANITARY &amp; IMPROV</b>		<b>\$ 54,247,240.44</b>	
<b><u>MISCELLANEOUS FUNDS</u></b>			
3910 - WSARPY DRAIN BALANCE	101000 - POOLED	\$ -	
3911 - RUDERSDORF BALANCE SHEET	101000 - POOLED	-	
7300 - PAPIO-MO NRD MISC BAL SHEET	101000 - POOLED	218,892.58	
7302 - NRD BOND FUND	101000 - POOLED	41,704.58	
8482 - RRID-1 MISC BAL SHEET	101000 - POOLED	3,271.53	
8483 - RRID 1992-1 MISC BAL SHEET	101000 - POOLED	15,249.35	
8484 - RRID 1996-1 MISC BAL SHEET	101000 - POOLED	8,078.30	
8796 - ROYAL VIEW #3 TIF	101000 - POOLED	-	
9200 - AG SOC BAL SHEET	101000 - POOLED	7,453.32	
9201 - AG SOC BOND BAL SHEET	101000 - POOLED	12,103.74	
9203 - AG SOC CAP IMP BAL SHEET	101000 - POOLED	153.71	
9501 - REDEMPTIONS MISC BAL SHEET	101000 - POOLED	(4.34)	OVER DRAWN
9502 - PARTIAL PMTS MISC BAL SHEET	101000 - POOLED	8,011.35	
9505 - TREASURER HOLDING	101000 - POOLED	9,488.91	
9512 - PART PAY DIST WAR BAL SHEET	101000 - POOLED	13,366.72	
9513 - PART PAY MORT COS BAL SHEET	101000 - POOLED	0.06	
9517 - LRC MISC BAL SHEET	101000 - POOLED	1,072.00	
<b>Total MISCELLANEOUS FUNDS</b>		<b>\$ 338,841.81</b>	
<b>GRAND TOTAL</b>		<b>\$ 139,403,150.35</b>	

SARPY COUNTY TREASURER  
**CASH BY FUND AND TYPE TO AGREE TO SEMI-ANNUAL TOTALS -  
 DECEMBER 31, 2020**

**Exhibit A**

FUND	OBJECT	FY2021	NEGATIVE
<b>NOT ON SEMI-ANNUAL BUT IS IN MUNIS</b>			
9503 - HOMESTEAD ALLOC BAL SHEET	101000 - POOLED	0.29	

**NOTE:** 12 FUNDS WERE OVERDRAWN, TOTALING \$422,186.80, AND 8 SIDS WITH NEGATIVE CASH BALANCES, TOTALING (\$500,596.95), WHICH SHOULD HAVE HAD INVESTMENT BALANCES ADJUSTED TO OFFSET. THERE IS NO STATUTORY AUTHORITY FOR THE COUNTY TREASURER TO PAY OUT MORE MONEY THAN THEY ACTUALLY HAVE ON HAND. THEY WOULD NEED TO REGISTER WARRANTS FOR THOSE FUNDS IF NEEDED.

(Concluded)

SARPY COUNTY TREASURER  
SEMI-ANNUAL BREAKOUT - DECEMBER 31, 2020

**Exhibit B**

	<b>Balances</b>
<b><u>Sarpy County Banks</u></b>	
Pinnacle Bank - Main Checking	\$ 13,532,811.64
Pinnacle Bank - MMKT	37,683.20
Pinnacle Bank - KENO	373,607.85
Pinnacle Bank - June Investment	295.07
Pinnacle Bank - July Investment	10,337.99
Pinnacle Bank - Real Estate	3,800,343.86
Pinnacle Bank - DMV	7,383,346.45
American National - MMKT	245,035.53
NPAIT - MMKT	18,204,294.06
Access Bank - DMV Refunds	28,257.88
Access Bank - MMKT	10,644,220.92
Mutual Omaha - CIT MMKT	249,665.91
Wells Fargo - MMKT	484,764.47
Five Points Bank - MMKT	22,234,381.43
Core Bank - ICS	38,803,707.56
Core Bank - MMKT	25,701.30
RBC Dain Rauscher	246,957.92
<b>Total Sarpy County Banks</b>	<b>\$ 116,305,413.04</b>
<b><u>Investments</u></b>	
NPAIT	\$ (379.43)
Pinnacle Bank CDARS	970,860.68
Wells Fargo Bonds/CDs	3,445,355.19
5 Points Bank SID CDs	6,515,000.00
5 Points Bank Pooled CDs	3,115,913.29
Access CD	3,865,000.00
Access CD	1,750,000.00
Investment Unknown Long	(128,606.50)
<b>Total Investments</b>	<b>\$ 19,533,143.23</b>
<b><u>Cash and Checks in Treasurer's Office</u></b>	
Cash	\$ 45,963.64
Checks	1,247,214.60
<b>Total Cash and Checks</b>	<b>\$ 1,293,178.24</b>
<b><u>Imprest Payroll &amp; Accounts Payable - Clerk Banks</u></b>	
Imprest Payroll Transfers - 12/29/2020	\$ 2,051,363.80
Accounts Payable Variance	(669.95)
<b>Total Imprest Payroll &amp; Accounts Payable</b>	<b>\$ 2,050,693.85</b>
<b><u>Items in Lieu (Cash Items)</u></b>	
Imprest Transfer - "Lift" Imprest	\$ 100,000.00
NSFs/Shorts/Longs	(3,580.17)
July 2020 DMV Registrations/Titles/Other Fees	123,752.85
Cash Sheet Shortage	548.30
12/31/20 Variance	1.01
<b>Total Items in Lieu (Cash Items)</b>	<b>\$ 220,721.99</b>
<b>Total Assets</b>	<b>\$ 139,403,150.35</b>
Total from December 31, 2020, Semi-Annual Statement	\$ 139,403,150.35
<b>Variance</b>	<b>\$ -</b>

SARPY COUNTY TREASURER  
**ACTUAL EXPENSES COMPARISON FOR THE COUNTY TREASURER'S OFFICE**

**Exhibit C**

<b>Object Account</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>% Over Prior Year</b>	<b>FY 2018</b>	<b>% Over Prior Year</b>	<b>FY 2019</b>	<b>% Over Prior Year</b>	<b>FY 2020</b>	<b>% Over Prior Year</b>
Official Salary	\$ 94,972.41	\$ 95,922.19	1%	\$ 96,881.46	1%	\$ 98,824.00	2%	\$ 100,786.00	2%
Deputy Salary	88,324.47	89,156.56	1%	90,048.01	1%	91,547.00	2%	92,262.00	1%
Other Salaries	1,215,124.71	1,262,487.98	4%	1,289,883.02	2%	1,290,924.00	0%	1,393,646.00	8%
Benefit Expenses	191,114.85	199,990.56	5%	204,758.82	2%	204,797.00	0%	212,646.00	4%
Contractual Services	1,789.96	2,034.76	14%	2,289.16	13%	2,329.00	2%	21,011.00	802%
Data Processing	5,103.14	29,972.33	487%	23,511.28	-22%	20,320.00	-14%	56,246.00	177%
Other Operating Expense	17,573.24	24,591.57	40%	22,835.08	-7%	22,459.00	-2%	18,634.00	-17%
<b>Total Expenses</b>	<b>\$ 1,614,002.78</b>	<b>\$ 1,704,155.95</b>	<b>6%</b>	<b>\$ 1,730,206.83</b>	<b>2%</b>	<b>\$ 1,731,200.00</b>	<b>0.1%</b>	<b>\$ 1,895,231.00</b>	<b>9%</b>
<b>Overall Increase Since FY2016</b>									<b>17%</b>

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
Sarpy County General Fund	\$ 979,220.41	\$ -	\$ 253,402.82	\$ 60,124.34	\$ 78,609.26	\$ 2,349.99	\$ 1,373,706.82
Sarpy County Road Fund	-	-	-	-	(78,609.26)	-	(78,609.26)
Sarpy County Unemployment Fund	297.02	-	-	-	-	-	297.02
Sarpy County Relief-Medical Fund	1,619.65	-	-	-	-	4.77	1,624.42
Sarpy County Institutions Fund	973.50	-	-	-	-	0.96	974.46
Sarpy County Bond - Courthouse Remodel Fund	2,652.04	-	-	-	-	-	2,652.04
Sarpy County Bond - Sheriff Admin Fund	16,910.94	-	-	-	-	-	16,910.94
Sarpy County Child Support Fund	3,855.36	-	-	-	-	11.45	3,866.81
Sarpy County Info Systems Fund	54,271.46	-	-	-	-	196.51	54,467.97
Sarpy County Sinking Fund	84,534.70	-	-	-	-	271.87	84,806.57
Sarpy County Fines & Licenses Fund	-	515,320.17	-	-	-	-	515,320.17
Sarpy County Treasurer Holding Fund	-	-	-	-	-	678.23	678.23
Bellevue Public Schools General Fund	2,116,677.56	(114,980.97)	(39,502.98)	-	-	(54.96)	1,962,138.65
Bellevue Public Schools Bond	189,878.30	-	-	-	-	(1,381.69)	188,496.61
Papillion La Vista Public Schools General Fund	765,134.05	(190,127.82)	(78,635.11)	-	-	(147.97)	496,223.15
Papillion La Vista Public Schools Building Fund	9,378.69	-	-	-	-	(3.53)	9,375.16
Papillion LaVista Public Schools Bond 3	84,107.31	-	-	-	-	(8.66)	84,098.65
Papillion LaVista Public Schools Bond 4	39,934.96	-	-	-	-	(7.26)	39,927.70
Papillion LaVista Public Schools Bond 5	49,014.37	-	-	-	-	(8.99)	49,005.38
Papillion LaVista Public Schools Bond 6	(1,514.97)	-	-	-	-	(683.57)	(2,198.54)
Gretna Public Schools General Fund	(538,224.50)	(74,122.18)	(37,502.57)	-	-	(54.76)	(649,904.01)
Gretna Public Schools Building Fund	(2,765.90)	-	-	-	-	(0.25)	(2,766.15)
Gretna Public Schools Bond	(180,783.88)	-	-	-	-	(18.98)	(180,802.86)
Springfield Platteview Public Schools General Fund	(1,621,838.09)	(17,483.46)	(20,636.42)	-	-	(25.48)	(1,659,983.45)
Springfield Platteview Public Schools Building Fund	(266,359.94)	-	-	-	-	(4.24)	(266,364.18)
Springfield Platteview Public Schools Capital Purpose Fund	(43,035.12)	-	-	-	-	(0.62)	(43,035.74)
Springfield Platteview Public Schools Bond	(36,432.33)	-	-	-	-	(0.89)	(36,433.22)
Louisville Public Schools General Fund	-	-	(17.41)	-	-	0.08	(17.33)
Louisville Public Schools Bond	-	-	-	-	-	0.01	0.01
Omaha Public Schools General Fund	(1,223,187.72)	(41,627.28)	(14,903.50)	-	-	(20.50)	(1,279,739.00)
Omaha Public Schools Bond Fund	(190,574.30)	-	-	-	-	(3.39)	(190,577.69)
Omaha Public Schools Capital Purpose Undertaking Fund	(17,472.99)	-	-	-	-	(0.28)	(17,473.27)
Omaha Public Schools Special Building Fund	(6,448.85)	-	-	-	-	(0.33)	(6,449.18)
Millard Public Schools General Fund	(2,043,806.69)	(76,978.46)	(32,513.74)	-	-	(43.44)	(2,153,342.33)
Millard Public Schools Building Fund	(84,733.23)	-	-	-	-	(2.08)	(84,735.31)
Millard Public Schools Bond	(265,135.37)	-	-	-	-	(5.40)	(265,140.77)
Ashland-Greenwood Public Schools General Fund	-	-	(1.92)	-	-	(0.01)	(1.93)
Learning Community Capital Project Fund	-	-	-	-	-	(61.20)	(61.20)
Learning Community Elementary Learning Center Fund	-	-	-	-	-	(724.73)	(724.73)
Bellevue General Fund	860,463.30	-	(14,209.48)	(7,300.73)	-	(23.80)	838,929.29
Bellevue Bond Fund	358,756.85	-	-	-	-	(8.90)	358,747.95

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
Gretna General Fund	(4.00)	-	(1,816.61)	-	-	(1.88)	(1,822.49)
Gretna Bond Fund	(5.20)	-	-	-	-	(1.68)	(6.88)
Gretna Street Fund	(2.41)	-	-	-	-	(1.03)	(3.44)
La Vista General Fund	314,843.84	-	(5,453.76)	(5,336.23)	-	(19.44)	304,034.41
La Vista Bond Fund	58,585.06	-	-	-	-	(2.38)	58,582.68
Papillion General Fund	233,331.17	-	(7,714.30)	(47,487.38)	-	(10.26)	178,119.23
Papillion Capital Improvement Fund	53,433.25	-	-	-	-	(5.34)	53,427.91
Papillion Bond Fund	244,456.73	-	-	-	-	(11.53)	244,445.20
Springfield General Fund	(3.17)	-	(495.02)	-	-	(1.10)	(499.29)
Springfield Bond Fund	(1.86)	-	-	-	-	(0.49)	(2.35)
ESU 2 General Fund	-	-	-	-	-	(0.04)	(0.04)
ESU 3 General Fund	-	-	-	-	-	(4.80)	(4.80)
ESU 19 General Fund	-	-	-	-	-	(0.29)	(0.29)
Metro Community College General Fund	-	-	-	-	-	(25.29)	(25.29)
Metro Community College Capital Fund	-	-	-	-	-	(6.74)	(6.74)
Ag Society General Fund	-	-	-	-	-	(0.36)	(0.36)
Ag Society Capital Improvement Fund	-	-	-	-	-	(0.60)	(0.60)
Eastern Sarpy Fire District General Fund	-	-	-	-	-	(3.17)	(3.17)
Eastern Sarpy Fire District Bond Fund	-	-	-	-	-	(0.22)	(0.22)
Good Luck Fire District General Fund	-	-	-	-	-	(0.01)	(0.01)
Gretna Fire District General Fund	-	-	-	-	-	(0.89)	(0.89)
Gretna Fire District Sinking Fund	-	-	-	-	-	(0.20)	(0.20)
Gretna Fire District Bond Fund	-	-	-	-	-	(0.89)	(0.89)
Millard Fire District General Fund	-	-	-	-	-	(3.72)	(3.72)
Millard Fire District Ambulance Fund	-	-	-	-	-	(2.48)	(2.48)
Papillion Fire District General Fund	-	-	-	-	-	(3.91)	(3.91)
Papillion Fire District Ambulance Fund	-	-	-	-	-	(2.61)	(2.61)
Papillion Fire District Bond Fund	-	-	-	-	-	(0.86)	(0.86)
Springfield Fire District General Fund	-	-	-	-	-	(0.22)	(0.22)
Springfield Fire District Bond Fund	-	-	-	-	-	(0.54)	(0.54)
Papio-Missouri River NRD General Fund	-	-	-	-	-	(10.47)	(10.47)
Papio-Missouri River NRD Bond Fund	-	-	-	-	-	(2.15)	(2.15)
SID 23 General Fund	-	-	-	-	-	(0.42)	(0.42)
SID 23 Bond Fund	-	-	-	-	-	(0.10)	(0.10)
SID 24 General Fund	-	-	-	-	-	(0.03)	(0.03)
SID 29 General Fund	-	-	-	-	-	(0.05)	(0.05)
SID 29 Bond Fund	-	-	-	-	-	(0.06)	(0.06)
SID 34 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 34 Bond Fund	-	-	-	-	-	(0.09)	(0.09)
SID 38 General Fund	-	-	-	-	-	(0.08)	(0.08)
SID 38 Bond Fund	-	-	-	-	-	(0.07)	(0.07)

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 48 General Fund	-	-	-	-	-	(0.27)	(0.27)
SID 52 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 65 General Fund	-	-	-	-	-	(0.59)	(0.59)
SID 65 Bond Fund	-	-	-	-	-	(0.35)	(0.35)
SID 67 General Fund	-	-	-	-	-	(0.25)	(0.25)
SID 67 Bond Fund	-	-	-	-	-	(0.31)	(0.31)
SID 68 General Fund	-	-	-	-	-	(0.09)	(0.09)
SID 68 Bond Fund	-	-	-	-	-	(0.12)	(0.12)
SID 79 General Fund	-	-	-	-	-	(0.08)	(0.08)
SID 81 General Fund	-	-	-	-	-	(0.18)	(0.18)
SID 81 Bond Fund	-	-	-	-	-	(0.17)	(0.17)
SID 92 General Fund	-	-	-	-	-	(0.11)	(0.11)
SID 92 Bond Fund	-	-	-	-	-	(0.19)	(0.19)
SID 96 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 97 General Fund	-	-	-	-	-	(0.38)	(0.38)
SID 97 Bond Fund	-	-	-	-	-	(0.26)	(0.26)
SID 101 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 101 Bond Fund	-	-	-	-	-	(0.26)	(0.26)
SID 104 General Fund	-	-	-	-	-	(0.62)	(0.62)
SID 111 General Fund	-	-	-	-	-	(0.35)	(0.35)
SID 130 General Fund	-	-	-	-	-	0.02	0.02
SID 133 General Fund	-	-	-	-	-	(0.27)	(0.27)
SID 133 Bond Fund	-	-	-	-	-	(0.26)	(0.26)
SID 151 General Fund	-	-	-	-	-	(0.05)	(0.05)
SID 151 Bond Fund	-	-	-	-	-	(0.08)	(0.08)
SID 156 General Fund	-	-	-	-	-	(0.40)	(0.40)
SID 156 Bond Fund	-	-	-	-	-	(0.40)	(0.40)
SID 158 General Fund	-	-	-	-	-	(1.42)	(1.42)
SID 158 Bond Fund	-	-	-	-	-	(1.35)	(1.35)
SID 162 General Fund	-	-	-	-	-	(0.86)	(0.86)
SID 162 Bond Fund	-	-	-	-	-	(1.66)	(1.66)
SID 163 General Fund	-	-	-	-	-	(0.03)	(0.03)
SID 163 Bond Fund	-	-	-	-	-	(0.44)	(0.44)
SID 164 General Fund	-	-	-	-	-	(0.01)	(0.01)
SID 165 General Fund	-	-	-	-	-	(0.18)	(0.18)
SID 165 Bond Fund	-	-	-	-	-	(0.14)	(0.14)
SID 171 General Fund	-	-	-	-	-	(0.35)	(0.35)
SID 171 Bond Fund	-	-	-	-	-	(0.81)	(0.81)
SID 172 General Fund	-	-	-	-	-	(0.10)	(0.10)
SID 172 Bond Fund	-	-	-	-	-	(0.25)	(0.25)
SID 176 General Fund	-	-	-	-	-	(0.27)	(0.27)

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 176 Bond Fund	-	-	-	-	-	(0.56)	(0.56)
SID 177 General Fund	-	-	-	-	-	(0.10)	(0.10)
SID 177 Bond Fund	-	-	-	-	-	(0.32)	(0.32)
SID 180 General Fund	-	-	-	-	-	(0.91)	(0.91)
SID 180 Bond Fund	-	-	-	-	-	(1.59)	(1.59)
SID 182 General Fund	-	-	-	-	-	(0.06)	(0.06)
SID 182 Bond Fund	-	-	-	-	-	(0.12)	(0.12)
SID 183 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 183 Bond Fund	-	-	-	-	-	(0.29)	(0.29)
SID 186 General Fund	-	-	-	-	-	(0.29)	(0.29)
SID 186 Bond Fund	-	-	-	-	-	(0.29)	(0.29)
SID 189 General Fund	-	-	-	-	-	(0.09)	(0.09)
SID 189 Bond Fund	-	-	-	-	-	(0.63)	(0.63)
SID 190 General Fund	-	-	-	-	-	(0.56)	(0.56)
SID 190 Bond Fund	-	-	-	-	-	(0.56)	(0.56)
SID 191 General Fund	-	-	-	-	-	(0.05)	(0.05)
SID 191 Bond Fund	-	-	-	-	-	(0.04)	(0.04)
SID 192 General Fund	-	-	-	-	-	(0.47)	(0.47)
SID 192 Bond Fund	-	-	-	-	-	(0.57)	(0.57)
SID 197 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 197 Bond Fund	-	-	-	-	-	(0.34)	(0.34)
SID 199 General Fund	-	-	-	-	-	(0.11)	(0.11)
SID 199 Bond Fund	-	-	-	-	-	(0.36)	(0.36)
SID 202 General Fund	-	-	-	-	-	(0.41)	(0.41)
SID 202 Bond Fund	-	-	-	-	-	(1.13)	(1.13)
SID 204 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 204 Bond Fund	-	-	-	-	-	(0.20)	(0.20)
SID 207 General Fund	-	-	-	-	-	(0.08)	(0.08)
SID 207 Bond Fund	-	-	-	-	-	(0.10)	(0.10)
SID 208 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 208 Bond Fund	-	-	-	-	-	(0.43)	(0.43)
SID 210 General Fund	-	-	-	-	-	(0.30)	(0.30)
SID 210 Bond Fund	-	-	-	-	-	(0.48)	(0.48)
SID 215 General Fund	-	-	-	-	-	(0.36)	(0.36)
SID 215 Bond Fund	-	-	-	-	-	(0.47)	(0.47)
SID 216 General Fund	-	-	-	-	-	(0.68)	(0.68)
SID 216 Bond Fund	-	-	-	-	-	(1.01)	(1.01)
SID 220 General Fund	-	-	-	-	-	(0.56)	(0.56)
SID 220 Bond Fund	-	-	-	-	-	(0.68)	(0.68)
SID 221 General Fund	-	-	-	-	-	(0.24)	(0.24)
SID 221 Bond Fund	-	-	-	-	-	(0.21)	(0.21)

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 223 General Fund	-	-	-	-	-	(0.56)	(0.56)
SID 223 Bond Fund	-	-	-	-	-	(0.72)	(0.72)
SID 224 General Fund	-	-	-	-	-	(0.09)	(0.09)
SID 224 Bond Fund	-	-	-	-	-	(0.49)	(0.49)
SID 225 General Fund	-	-	-	-	-	(0.22)	(0.22)
SID 225 Bond Fund	-	-	-	-	-	(0.20)	(0.20)
SID 228 General Fund	-	-	-	-	-	(0.41)	(0.41)
SID 228 Bond Fund	-	-	-	-	-	(0.49)	(0.49)
SID 230 General Fund	-	-	-	-	-	(0.03)	(0.03)
SID 230 Bond Fund	-	-	-	-	-	(0.17)	(0.17)
SID 231 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 231 Bond Fund	-	-	-	-	-	(0.11)	(0.11)
SID 232 General Fund	-	-	-	-	-	(0.04)	(0.04)
SID 232 Bond Fund	-	-	-	-	-	(0.01)	(0.01)
SID 233 General Fund	-	-	-	-	-	(0.60)	(0.60)
SID 233 Bond Fund	-	-	-	-	-	(0.58)	(0.58)
SID 234 General Fund	-	-	-	-	-	(0.15)	(0.15)
SID 234 Bond Fund	-	-	-	-	-	(0.11)	(0.11)
SID 235 General Fund	-	-	-	-	-	(0.27)	(0.27)
SID 235 Bond Fund	-	-	-	-	-	(0.48)	(0.48)
SID 236 General Fund	-	-	-	-	-	(0.12)	(0.12)
SID 236 Bond Fund	-	-	-	-	-	(0.23)	(0.23)
SID 237 General Fund	-	-	-	-	-	(0.93)	(0.93)
SID 237 Bond Fund	-	-	-	-	-	(0.84)	(0.84)
SID 238 General Fund	-	-	-	-	-	(0.31)	(0.31)
SID 238 Bond Fund	-	-	-	-	-	(0.61)	(0.61)
SID 240 General Fund	-	-	-	-	-	(0.20)	(0.20)
SID 240 Bond Fund	-	-	-	-	-	(0.70)	(0.70)
SID 241 General Fund	-	-	-	-	-	(0.23)	(0.23)
SID 241 Bond Fund	-	-	-	-	-	(0.38)	(0.38)
SID 242 General Fund	-	-	-	-	-	(0.08)	(0.08)
SID 242 Bond Fund	-	-	-	-	-	(0.02)	(0.02)
SID 243 General Fund	-	-	-	-	-	(0.53)	(0.53)
SID 243 Bond Fund	-	-	-	-	-	(0.74)	(0.74)
SID 244 General Fund	-	-	-	-	-	(0.22)	(0.22)
SID 244 Bond Fund	-	-	-	-	-	(0.22)	(0.22)
SID 245 General Fund	-	-	-	-	-	(0.53)	(0.53)
SID 245 Bond Fund	-	-	-	-	-	(0.75)	(0.75)
SID 246 General Fund	-	-	-	-	-	(0.30)	(0.30)
SID 246 Bond Fund	-	-	-	-	-	(0.76)	(0.76)
SID 248 General Fund	-	-	-	-	-	(0.09)	(0.09)

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 248 Bond Fund	-	-	-	-	-	(0.11)	(0.11)
SID 249 General Fund	-	-	-	-	-	(0.19)	(0.19)
SID 249 Bond Fund	-	-	-	-	-	(0.70)	(0.70)
SID 250 General Fund	-	-	-	-	-	(0.18)	(0.18)
SID 250 Bond Fund	-	-	-	-	-	(0.41)	(0.41)
SID 251 General Fund	-	-	-	-	-	(0.39)	(0.39)
SID 251 Bond Fund	-	-	-	-	-	(1.02)	(1.02)
SID 255 General Fund	-	-	-	-	-	(0.36)	(0.36)
SID 255 Bond Fund	-	-	-	-	-	(0.44)	(0.44)
SID 257 General Fund	-	-	-	-	-	(0.54)	(0.54)
SID 257 Bond Fund	-	-	-	-	-	(1.17)	(1.17)
SID 258 General Fund	-	-	-	-	-	(0.27)	(0.27)
SID 258 Bond Fund	-	-	-	-	-	(0.70)	(0.70)
SID 260 General Fund	-	-	-	-	-	(0.52)	(0.52)
SID 260 Bond Fund	-	-	-	-	-	(0.61)	(0.61)
SID 261 General Fund	-	-	-	-	-	(0.64)	(0.64)
SID 261 Bond Fund	-	-	-	-	-	(1.20)	(1.20)
SID 263 General Fund	-	-	-	-	-	(0.37)	(0.37)
SID 263 Bond Fund	-	-	-	-	-	(0.47)	(0.47)
SID 264 General Fund	-	-	-	-	-	(1.16)	(1.16)
SID 264 Bond Fund	-	-	-	-	-	(3.95)	(3.95)
SID 265 General Fund	-	-	-	-	-	(0.22)	(0.22)
SID 265 Bond Fund	-	-	-	-	-	(0.29)	(0.29)
SID 266 General Fund	-	-	-	-	-	(0.12)	(0.12)
SID 266 Bond Fund	-	-	-	-	-	(0.37)	(0.37)
SID 268 General Fund	-	-	-	-	-	(0.04)	(0.04)
SID 268 Bond Fund	-	-	-	-	-	(0.10)	(0.10)
SID 269 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 269 Bond Fund	-	-	-	-	-	(0.04)	(0.04)
SID 270 General Fund	-	-	-	-	-	(0.37)	(0.37)
SID 270 Bond Fund	-	-	-	-	-	(0.88)	(0.88)
SID 272 General Fund	-	-	-	-	-	(0.34)	(0.34)
SID 272 Bond Fund	-	-	-	-	-	(1.11)	(1.11)
SID 274 General Fund	-	-	-	-	-	(0.20)	(0.20)
SID 274 Bond Fund	-	-	-	-	-	(0.24)	(0.24)
SID 275 General Fund	-	-	-	-	-	(0.42)	(0.42)
SID 275 Bond Fund	-	-	-	-	-	(0.57)	(0.57)
SID 276 General Fund	-	-	-	-	-	(0.43)	(0.43)
SID 276 Bond Fund	-	-	-	-	-	(0.33)	(0.33)
SID 278 General Fund	-	-	-	-	-	(0.35)	(0.35)
SID 278 Bond Fund	-	-	-	-	-	(0.43)	(0.43)

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 279 General Fund	-	-	-	-	-	(0.20)	(0.20)
SID 279 Bond Fund	-	-	-	-	-	(0.10)	(0.10)
SID 280 General Fund	-	-	-	-	-	(0.24)	(0.24)
SID 280 Bond Fund	-	-	-	-	-	(0.30)	(0.30)
SID 282 General Fund	-	-	-	-	-	(0.17)	(0.17)
SID 282 Bond Fund	-	-	-	-	-	(0.31)	(0.31)
SID 285 General Fund	-	-	-	-	-	(0.10)	(0.10)
SID 286 General Fund	-	-	-	-	-	(0.47)	(0.47)
SID 286 Bond Fund	-	-	-	-	-	(0.62)	(0.62)
SID 288 General Fund	-	-	-	-	-	(0.06)	(0.06)
SID 288 Bond Fund	-	-	-	-	-	(0.13)	(0.13)
SID 289 General Fund	-	-	-	-	-	(0.03)	(0.03)
SID 289 Bond Fund	-	-	-	-	-	(0.09)	(0.09)
SID 290 General Fund	-	-	-	-	-	(0.09)	(0.09)
SID 290 Bond Fund	-	-	-	-	-	(0.11)	(0.11)
SID 291 General Fund	-	-	-	-	-	(0.73)	(0.73)
SID 291 Bond Fund	-	-	-	-	-	(0.88)	(0.88)
SID 292 General Fund	-	-	-	-	-	(0.52)	(0.52)
SID 292 Bond Fund	-	-	-	-	-	(1.56)	(1.56)
SID 293 General Fund	-	-	-	-	-	(0.24)	(0.24)
SID 293 Bond Fund	-	-	-	-	-	(0.29)	(0.29)
SID 294 General Fund	-	-	-	-	-	(0.51)	(0.51)
SID 294 Bond Fund	-	-	-	-	-	(0.63)	(0.63)
SID 295 General Fund	-	-	-	-	-	(0.23)	(0.23)
SID 295 Bond Fund	-	-	-	-	-	(0.28)	(0.28)
SID 296 General Fund	-	-	-	-	-	(0.26)	(0.26)
SID 296 Bond Fund	-	-	-	-	-	(0.31)	(0.31)
SID 297 General Fund	-	-	-	-	-	(0.34)	(0.34)
SID 297 Bond Fund	-	-	-	-	-	(0.41)	(0.41)
SID 298 General Fund	-	-	-	-	-	(0.24)	(0.24)
SID 299 General Fund	-	-	-	-	-	(0.39)	(0.39)
SID 299 Bond Fund	-	-	-	-	-	(1.16)	(1.16)
SID 300 General Fund	-	-	-	-	-	(0.16)	(0.16)
SID 301 General Fund	-	-	-	-	-	(0.47)	(0.47)
SID 301 Bond Fund	-	-	-	-	-	(0.56)	(0.56)
SID 302 General Fund	-	-	-	-	-	(0.32)	(0.32)
SID 303 General Fund	-	-	-	-	-	(0.52)	(0.52)
SID 304 General Fund	-	-	-	-	-	(0.49)	(0.49)
SID 305 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 306 General Fund	-	-	-	-	-	0.09	0.09
SID 306 Bond Fund	-	-	-	-	-	0.18	0.18

SARPY COUNTY TREASURER  
SUMMARY OF DISTRIBUTION ERRORS

Exhibit D

Entity & Fund	5% Gross In-Lieu	Undistributed Fines and Licenses	Duplicate Motor Vehicle Tax Commission	Motor Vehicle Taxes	Sales Tax Commission	Motor Vehicle Pro-Rate	Total Over/(Under) Payment
SID 307 General Fund	-	-	-	-	-	(0.13)	(0.13)
SID 308 General Fund	-	-	-	-	-	(0.23)	(0.23)
SID 309 General Fund	-	-	-	-	-	(0.47)	(0.47)
SID 310 General Fund	-	-	-	-	-	(0.11)	(0.11)
SID 311 General Fund	-	-	-	-	-	(0.23)	(0.23)
SID 312 General Fund	-	-	-	-	-	(0.31)	(0.31)
SID 313 General Fund	-	-	-	-	-	(0.28)	(0.28)
SID 314 General Fund	-	-	-	-	-	(0.31)	(0.31)
SID 315 General Fund	-	-	-	-	-	(0.20)	(0.20)
SID 316 General Fund	-	-	-	-	-	(0.14)	(0.14)
SID 317 General Fund	-	-	-	-	-	(0.42)	(0.42)
SID 318 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 319 General Fund	-	-	-	-	-	(0.03)	(0.03)
SID 320 General Fund	-	-	-	-	-	0.29	0.29
SID 321 General Fund	-	-	-	-	-	(0.07)	(0.07)
SID 322 General Fund	-	-	-	-	-	(8.66)	(8.66)
SID 323 General Fund	-	-	-	-	-	2.34	2.34
SID 324 General Fund	-	-	-	-	-	(0.10)	(0.10)
SID 325 General Fund	-	-	-	-	-	0.01	0.01
SID 326 General Fund	-	-	-	-	-	(0.08)	(0.08)
SID 327 General Fund	-	-	-	-	-	(0.06)	(0.06)
SID 328 General Fund	-	-	-	-	-	(0.01)	(0.01)
SID 330 General Fund	-	-	-	-	-	(0.10)	(0.10)
SID 331 General Fund	-	-	-	-	-	(0.11)	(0.11)
SID 332 General Fund	-	-	-	-	-	(0.06)	(0.06)
SID 333 General Fund	-	-	-	-	-	(0.09)	(0.09)
SID 336 General Fund	-	-	-	-	-	(0.06)	(0.06)
SID 337 General Fund	-	-	-	-	-	(0.02)	(0.02)
SID 339 General Fund	-	-	-	-	-	(0.01)	(0.01)
<b>Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Impacted</b>	\$ 6,522,330.52	\$ 515,320.17	\$ 253,402.82	\$ 60,124.34	\$ 78,609.26	\$ 3,516.80	

(Concluded)

SARPY COUNTY TREASURER  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
December 31, 2020

**Exhibit E**

Item	2016	2017	2018	2019	2020
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 285,824,286	\$ 305,330,323	\$ 324,842,803	\$ 348,505,836	\$ 372,004,120
Personal and Specials	8,004,521	8,437,914	9,255,326	10,508,790	11,082,362
<b>Total</b>	<b>293,828,807</b>	<b>313,768,237</b>	<b>334,098,129</b>	<b>359,014,626</b>	<b>383,086,482</b>
<b>Corrections</b>					
Additions	1,200,992	982,460	302,212	64,975	64,778
Deductions	(641,562)	(1,358,126)	(1,076,046)	(1,628,603)	(75,803)
Net Additions/ (Deductions)	559,430	(375,666)	(773,834)	(1,563,628)	(11,025)
<b>Corrected Certified Tax</b>	<b>294,388,237</b>	<b>313,392,571</b>	<b>333,324,295</b>	<b>357,450,998</b>	<b>383,075,457</b>
<b>Net Tax Collected by County Treasurer during Calendar Year Ending:</b>					
December 31, 2016	8,715,768	-	-	-	-
December 31, 2017	283,090,729	21,092,028	-	-	-
December 31, 2018	2,507,413	291,350,266	12,579,305	-	-
December 31, 2019	43,184	898,825	317,872,201	15,818,395	-
December 31, 2020	5,327	(570)	2,631,656	338,221,418	14,263,439
<b>Total Net Collections</b>	<b>294,362,421</b>	<b>313,340,549</b>	<b>333,083,162</b>	<b>354,039,813</b>	<b>14,263,439</b>
<b>Total Uncollected Tax</b>	<b>\$ 25,816</b>	<b>\$ 52,022</b>	<b>\$ 241,133</b>	<b>\$ 3,411,185</b>	<b>\$ 368,812,018</b>
<b>Percentage Uncollected Tax</b>	<b>0.01%</b>	<b>0.02%</b>	<b>0.07%</b>	<b>0.95%</b>	<b>96.28%</b>

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.  
Numbers were all verified to the TeraScan system.

SARPY COUNTY TREASURER  
SEMI-ANNUAL COMPARISON TO APA CALCULATED BALANCES

Exhibit F

Description	December 31, 2020 Semi-Annual	Reconciling Items Note 2	Ref	Interest Not Received	Ref	Known Errors	Ref	Unknown Long or (Short) Variance on Cash Sheet Note 1	Reconciled Balance	Ref
Pinnacle Bank - Main Checking	\$ 13,532,811.64					\$ 3,307.00	4		\$ 13,536,118.64	
Pinnacle Bank - MMKT	\$ 37,683.20								\$ 37,683.20	
Pinnacle Bank - KENO	\$ 373,607.85								\$ 373,607.85	
Pinnacle Bank - June Investment	\$ 295.07								\$ 295.07	
Pinnacle Bank - July Investment	\$ 10,337.99								\$ 10,337.99	
Pinnacle Bank - Real Estate	\$ 3,800,343.86			\$ 804.82	1			\$ 417.48	\$ 3,801,566.16	
Pinnacle Bank - DMV	\$ 7,383,346.45			\$ 468.99	2	\$ 117,138.85	5, 7	\$ 36,997.84	\$ 7,537,952.13	
American National - MMKT	\$ 245,035.53								\$ 245,035.53	
NPAIT - MMKT	\$ 18,204,294.06								\$ 18,204,294.06	
Access Bank - DMV Refunds	\$ 28,257.88					\$ 250.46	9	\$ (331.78)	\$ 28,176.56	
Access Bank - MMKT	\$ 10,644,220.92								\$ 10,644,220.92	
Mutual Omaha - CIT MMKT	\$ 249,665.91								\$ 249,665.91	
Wells Fargo - MMKT	\$ 484,764.47	\$ 245,000.00							\$ 729,764.47	
Five Points Bank - MMKT	\$ 22,234,381.43								\$ 22,234,381.43	
Core Bank - ICS	\$ 38,803,707.56								\$ 38,803,707.56	
Core Bank - MMKT	\$ 25,701.30								\$ 25,701.30	
RBC Dain Rauscher	\$ 246,957.92								\$ 246,957.92	
Imprest Payroll & Accounts Payable Bank - Clerk Accounts	\$ 2,050,693.85								\$ 2,050,693.85	
Cash and Checks in Treasurer's Office	\$ 1,293,178.24					\$ (7,570.15)	12		\$ 1,285,608.09	
Items In Lieu (Cash Items)	\$ 220,721.99					\$ (113,424.00)	6, 8, 10, 11		\$ 107,297.99	13
Investments	\$ 19,533,143.23	\$ (248,203.68)		\$ 62,871.72	3			\$ 128,606.50	\$ 19,476,417.77	
<b>Totals</b>	<b>\$ 139,403,150.35</b>	<b>\$ (3,203.68)</b>		<b>\$ 64,145.53</b>		<b>\$ (297.84)</b>		<b>\$ 165,690.04</b>	<b>\$ 139,629,484.40</b>	

**Note 1:** This column summarizes the unknown longs and shorts the APA identified during the attestation for the bank accounts and investments. See Comment and Recommendation #1 ("Accounting and Reconciliation Procedures") for further details.

**Note 2:** This column consists of reasonable reconciling items that were due to timing. In December 2020, the County Treasurer had one Wells Fargo CD, totaling \$245,000, that matured and was transferred to the Wells Fargo - MMKT account. The rest of the amount consists of the market value change on the CDs.

(Continued)

SARPY COUNTY TREASURER  
SEMI-ANNUAL COMPARISON TO APA CALCULATED BALANCES

Exhibit F

Interest Not Received & Known Errors - Adjustments or Items to Research			
Description	Amount	Fund	Ref
To record interest to the Cash Sheet and GL - Real Estate Acct	\$ 804.82	100	1
To record interest to the Cash Sheet and GL - DMV Acct	\$ 468.99	100	2
To record interest to the Cash Sheet and GL - Investments	\$ 62,871.72	100	3
<b>Interest Not Received Total</b>	<b>\$ 64,145.53</b>		
<b>Known Error Items:</b>			
To Adjust July 2020 DMV Collection on Cash Sheet:			
- Reduce Items In Lieu (Cash Items)	\$ (123,752.85)		8
- Increase Pinnacle Bank - DMV	\$ 123,752.85		7
<b>Net Adjustment</b>	<b>\$ -</b>		
To Adjust Items In Lieu (Cash Items) for DMV Overages:			
- Increase Pinnacle Bank - Main Checking for Incorrect Adjustment	\$ 3,307.00		4
- Decrease Pinnacle Bank - DMV for Incorrect Adjustment	\$ (6,614.00)		5
- Increase Items In Lieu (Cash Items)	\$ 3,307.00		6
<b>Net Adjustment</b>	<b>\$ -</b>		
Access Bank - DMV Refunds			
- Checks Incorrectly Removed from Outstanding Check Listing	\$ (100.22)		
- Stop Payment Charges - Need credited by bank or claimed as expense	\$ (60.00)		
- More Checks on Cash Sheet than Check Listing - October 2020	\$ 171.25		
- Less Checks on Cash Sheet than Check Listing - November 2020	\$ (825.59)		
- More Checks on Cash Sheet than Check Listing - December 2020	\$ 1,065.02		
<b>Total Known Errors - Access Bank - DMV Refunds</b>	<b>\$ 250.46</b>		9
<b>Adjustment to Fund Balance for Cash Sheet Shortage (Noted for multiple years)</b>	<b>\$ (548.30)</b>	100	10
<b>Adjustment for Incorrect December NSF's Correction</b>			
- Decrease Cash on Cash Sheet - Overstatement	\$ (7,570.15)		12
- Increase Items In Lieu (Cash Items) - Understatement	\$ 7,570.15		11
<b>Net Adjustment</b>	<b>\$ -</b>		
<b>Net Known Errors</b>	<b>\$ (297.84)</b>		

Description	Cash Items Balance	Ref
Lift Transfer (cleared 1/7/21)	\$ 100,000.00	
NSF/Short/Long	\$ 3,989.98	
Variance - 12/31/20	\$ 1.01	
DMV Overages	\$ 3,307.00	
<b>Total Items In Lieu (Cash Items)</b>	<b>\$ 107,297.99</b>	13

(Concluded)

SARPY COUNTY TREASURER

Exhibit G

DECEMBER 31, 2020 CASH SHEET

mdy.E1:E974

eom.E1:E93

BEGINNING OF THE MONTH

BEGINNING OF THE I

SAVE AS  
MM/DD/YY== feb0305

OLD BALANCE =  
125,971,585.59

OLD BALANCE =  
125,971,585.59

31-Dec-20	BALANCE	DEPOSITS/RAISES	CHECKS/LOWERS	BALANCE
PINNACLE BANK	<b>NO CC/ECHECKS</b>			<b>NO CC/ECHECKS</b>
TREASURER CKG	12,092,407.24			13,532,811.64
RE		1,120,248.73		
MV		194,486.61	3,307.00	
MV DEPOSIT			30,000.00	
ST PMT-MV PROBATE		206,725.78		
ST PMT FROM 12/29/20 JJC		3,192.00		
checks written			52,366.93	
ST PMT /VA		1,425.21		
WIRES OUT ONLY: WILL AUTO DOWN				
PINNACLE BANK- MMKT	37,683.20			37,683.20
PINNACLE BANK- KENO	373,607.85			373,607.85
PINNACLE BANK - JUNE INVE	295.07			295.07
PINNACLE BANK - JULY INVE	10,337.99			10,337.99
PINNACLE-REAL ESTATE	3,633,789.50	150,778.13		3,800,343.86
From below				
DRIVERS CC		0.00		
REAL ESTATE CREDIT		15,776.23		
PINNACLE BANK-DMV	7,283,156.14	37,917.10	8,209.18	7,383,346.45
INTERNET RENEWALS		5,998.36		
		0.00		
		0.00		
FROM BELOW		0.00		
DMV CREDIT/DEBIT		64,484.03		
INTEREST/OTHER				
AMER. NATL MMKT	245,035.53			245,035.53

SARPY COUNTY TREASURER  
DECEMBER 31, 2020 CASH SHEET

Exhibit G

AMER. NATL MMKT			
NPAIT - MMKT	10,673,484.27	7,530,809.79	18,204,294.06
ACCESS BANK	(597.66)	1,243.56	28,257.88
DMV CHECKING		(99.10)	
mv deposit		30,000.00	
ACCESS BANK MMKT	10,644,220.92		10,644,220.92
MUTUAL OMAHA MMKT	249,665.91		249,665.91
WELLS FARGO MMKT	484,764.47		484,764.47
5 POINTS BANK MMKT	22,234,381.43		22,234,381.43
COREBANK ICS	38,803,707.56		38,803,707.56
COREBANK MMKT	25,701.30		25,701.30
RBC DAIN RAUSCHER	246,957.92		246,957.92
INVESTMENTS	27,063,953.02		19,533,143.23
INV		7,530,809.79	
INV			
TOTAL BANKS =	134,102,551.66	9,361,841.97	7,625,837.36
			135,838,556.27
BACK ROOM		BACK ROOM	BACK ROOM
	12/31/20		
	ENTER HERE		
TOTAL CASH			
RE	5,501.58	ABOVE	
DIFFERENCE	(0.25)	ABOVE	
MV	20,916.93	ABOVE	
DIFFERENCE	1.00	ABOVE	
DRIVERS	0.00	ABOVE	
DIFFERENCE	0.00	ABOVE	
BR	11,975.99	MUST ENTER BACKROOM CASH	
DIFFERENCE	0.26	FROM BELOW	
OTHER	(7,570.15)	MUST ENTER IF REQ'D	REQ'D
SUBTOTAL CASH	45,963.64		
			should be =
TOTAL CHECKS	1,247,214.60	MUST ENTER	1,247,214.60
TITLE CHECKS	0.00		ok
OTHER			
SUBTOTAL CHECKS	1,247,214.60		
TOTAL CASH ITEMS		MUST ENTER	
BOOK	(218,599.62)	THESE ITEMS	
NSF TREASR			
NSF C.A.	782.21	balletta MV 12/28	
NSF C.A.	418.50	menetre MV 12/31	
NSF C.A.	29.78	ruby Tuesday	

DECEMBER 31, 2020 CASH SHEET

NSF C.A.	343.58	ruby tuesday
OTHER		
SUBTOTAL ITEMS	220,173.69	
CREDIT/DEBIT CARDS	80,260.26	
TOTAL BANKS FROM ABOVE	135,838,556.27	
NET MONIES =	137,432,168.46	
REMARKS		
enter to continue		

12/31/20		CASH SHEET TOTALS		CASH SHEET TOTALS	
CASH SHEET TOTALS		CASH TOTAL =	45,963.64	CONT.	
		CONT.		CONT.	
		CONT.		CHECKS TOTAL=	1,247,214.60
		CASH ITEMS =	220,173.69	CONT.	
FUND BALANCES		CONT.		CONT.	
		CONT.		CONT.	
BEGINNING MONTH		CONT.		CONT.	
OLD BALANCE =	125,971,585.59	CONT.		CONT.	
FROM ABOVE		CONT.		CONT.	
TOTAL COLLECTIONS=	42,064,095.81	CONT.		CONT.	
-TOTAL DISBURSEMENTS	30,683,773.20	TOTAL BANKS =	135,838,556.27		
TOTAL BALANCE	137,351,908.20	TOTAL CASH =	137,351,908.20		
12/31/20		BALANCE			
DIFFERENCE =	0.00	137,352,456.50	Scott's training figure		
POST DIFF TO BR =		137,351,908.20	Cash sheet total		
		548.30			
		-548.30	last month's cash shee		
		0.00			

Note: Due to large size of Cash Sheet, only selected sections of importance were included in this Exhibit.

SARPY COUNTY TREASURER  
BERGANKDV, LLC ENGAGEMENT LETTERS

Exhibit H

bergankdv

March 20, 2020

Brian P. Zuger  
Sarpy County Treasurer  
1210 Golden Gate Dr.  
Papillion, NE 68046

Dear Mr. Zuger:

This letter is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

**Summary of Engagement Terms:**

Level of Service: Business process reengineering for the Sarpy County Treasurer's Office  
o Deliverables will include: best practice written processes and procedures for the treasury function.

Periods: Beginning April 2, 2020

Engagement Partner: Jodi Woodward  
Director of Consulting: Catherine Demes Maydew

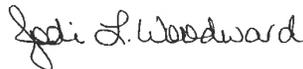
Fees: Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Estimated hours per week 8 – 16.

We appreciate the opportunity to be of service to you and believe this letter **and attached non-attest services engagement agreement** accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter **and as further detailed in the attached non-attest services engagement agreement**, please acknowledge your acceptance by signing and returning it to us.

**I have read, and I agree to the summary of engagement terms listed above and the terms in the attached non-attest services engagement agreement.**

Sincerely,

BerganKDV, LLC



Jodi L. Woodward, CPA

Acknowledged by:

  
Signature

4/21/20  
Title

PROFESSIONAL SERVICES THE MIDWEST WAY  
BerganKDV | bergankdv.com | info@bergankdv.com



SARPY COUNTY TREASURER  
BERGANKDV, LLC ENGAGEMENT LETTERS

Exhibit H

bergankdv

June 17, 2020

Brian P. Zuger  
Sarpy County Treasurer  
1210 Golden Gate Dr.  
Papillion, NE 68046

Dear Mr. Zuger:

This letter is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

**Summary of Engagement Terms:**

**Level of Service:** Assist Sarpy County Treasurer's Office with reviewing withholding rates and remittances to other governmental entities. This will specifically include motor vehicle fees but may include other fees collected by the Treasurer's Office.

**Periods:** Beginning June 17, 2020

**Engagement Partner:** Jodi Woodward  
**Director of Consulting:** Tim Lens

**Fees:** Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Our standard hourly billing rates are as follows:

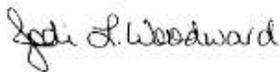
Partner - \$295  
Director - \$200  
Manager - \$185  
Senior - \$140  
Associate - \$120

We appreciate the opportunity to be of service to you and believe this letter and attached non-attest services engagement agreement accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter and as further detailed in the attached non-attest services engagement agreement, please acknowledge your acceptance by signing and returning it to us.

**I have read, and I agree to the summary of engagement terms listed above and the terms in the attached non-attest services engagement agreement.**

Sincerely,

BergankDV, LLC



Jodi L. Woodward, CPA

Acknowledged by:

  
Signature  
Title

PROFESSIONAL SERVICES THE MIDWEST WAY  
BergankDV | bergankdv.com | info@bergankdv.com 

SARPY COUNTY TREASURER  
BERGANKDV, LLC ENGAGEMENT LETTERS

Exhibit H

bergankDV

August 3, 2020

Brian P. Zuger  
Sarpy County Treasurer  
1210 Golden Gate Dr.  
Papillion, NE 68046

Dear Mr. Zuger:

This letter is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

**Summary of Engagement Terms:**

- Level of Service: Temporary back fill for the Office Manager's position during leave of absence. Position will provide,
- o Daily accounting assistance on office transactions.
  - o Reconciliation of daily activity to banks.
  - o Assistance with recording and tracking of investments purchased, matured and redeemed to books and bank statements as well as proper accounting system recording.
  - o Daily upload of transactions to Munis from the supporting systems (Victory and Terra Scan).
- The position will not work with cash receipts, cash deposits, banking transactions, or employee management.

Periods: Beginning August 3, 2020 – for training – through September 18, 2020.

Engagement Partner: Jodi Woodward  
Director of Consulting: Catherine Demes Maydew

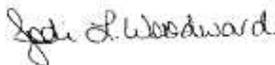
Fees: Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Estimated hours per week 32.

We appreciate the opportunity to be of service to you and believe this letter and attached consulting non-attest services engagement agreement accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter and as further detailed in the attached consulting non-attest services engagement agreement, please acknowledge your acceptance by signing and returning it to us.

I have read, and I agree to the summary of engagement terms listed above and the terms in the attached consulting non-attest services engagement agreement.

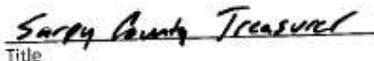
Sincerely,

BerganKDV, LLC



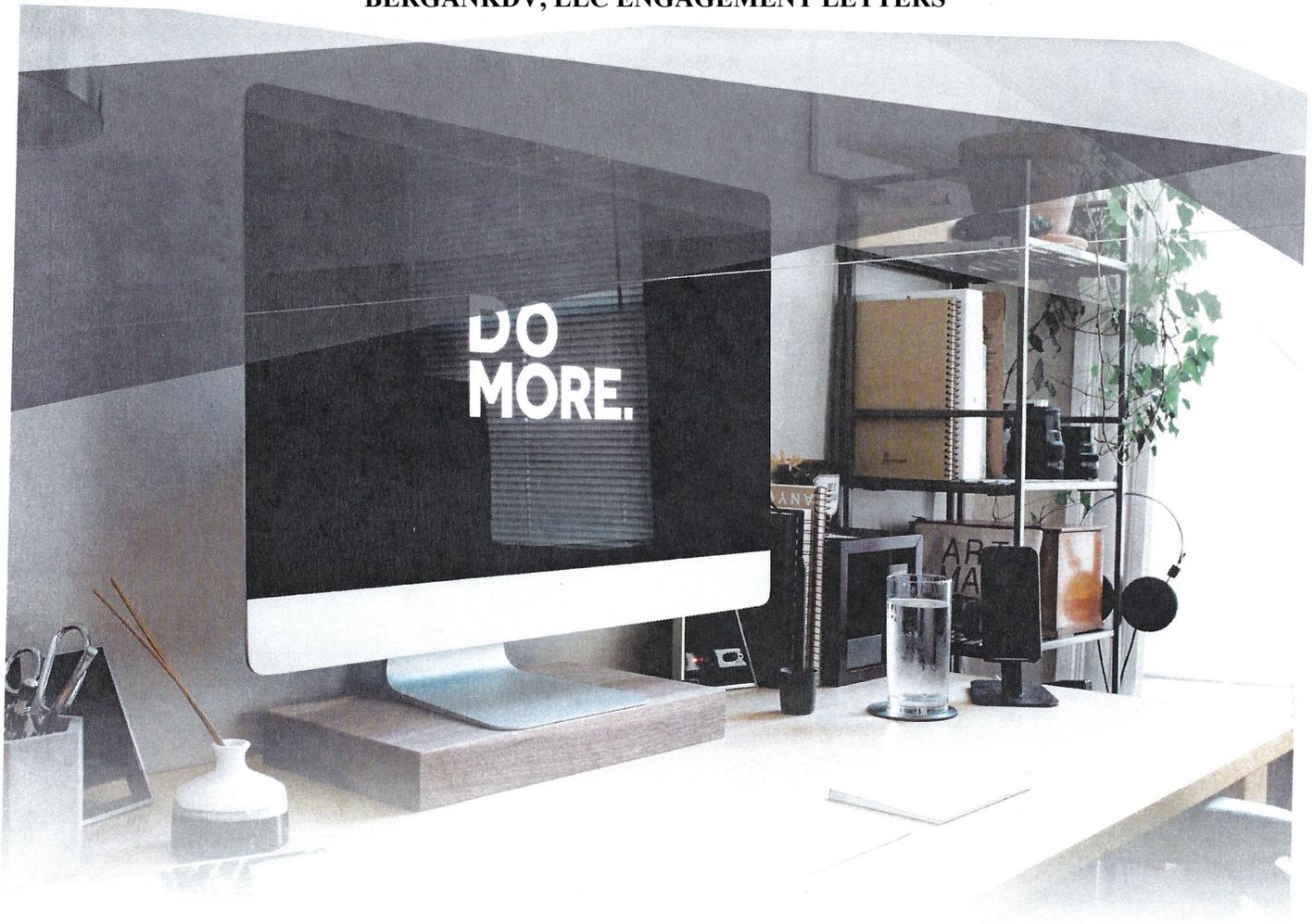
Jodi Woodward, CPA

Acknowledged by:

  
Signature  
Title

PROFESSIONAL SERVICES THE MIDWEST WAY  
BerganKDV | bergankdv.com | info@bergankdv.com





SARPY COUNTY TREASURER'S OFFICE  
PROPOSAL FOR MONTHLY ACCOUNTING  
& SPECIAL PROJECTS

bergankdv

CONTACT: CATHERINE DEMES MAYDEW  
CATHERINE.MAYDEW@BERGANKDV.COM

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

SARPY COUNTY TREASURER  
**BERGANKDV, LLC ENGAGEMENT LETTERS**

**Exhibit H**

**EXECUTIVE SUMMARY**

Thank you for the opportunity to submit a proposal to provide monthly accounting and special project services to Sarpy County Treasurer's Office. We understand that you are looking to streamline your accounting processes, get your arms around your real estate process, cross train your staff, build better reconciliation process and support your staff to perform at their best. Our focus is always on addressing issues that are of concern to you and our goal is to help the Treasurer's Office succeed. We will provide specialized services to address your specific needs and help meet your goals. And, we'll couple those services with access to resources typically found within a large firm and deliver it with the service often expected from a small-town operation. Ultimately, we want to partner with you to develop and provide the value and service the Treasurer's Office is looking for as you seek to meet your goals.

Here at glance is what sets BerganKDV apart:

- **Relationship with CPA firm members:** Relationships matter. We understand the importance of our relationship. Our team understands that you have many choices in the marketplace when deciding who to hire for these services. When you partner with us, we promise real relationships that deliver real results. We're powered by people who take the time to truly understand your business needs.
- **Responsiveness:** Available and willing. Our goal is to always respond to our client's inquiries as promptly as we are able, and if we do not immediately know the answer to your questions, we will inform you of what we believe the answer to be and complete further research as necessary.
- **Formalized process for feedback:** We give our clients a voice. The BerganKDV voice of customer (VOC) process is core to our ability to continuously improve. Each client's VOC situation is different, and the process can take up to an hour of time. In VOC discussions our focus is 90% on listening to client answers regarding how we (or others we have referred to you) performed.

We are confident you will find value in our depth of knowledge, planning approach and our commitment to client care. BerganKDV is a firm with a client-first mentality.

We would be honored and excited to develop a lasting partnership with you and your teams. We have prepared our proposal based on our understanding of the company's needs based on information provided in discussions with management. If there are any matters not adequately covered in this proposal, please contact us.

Sincerely,



Catherine Demes Maydew, CPA, MBA, CISA  
Director of Government-Nonprofit Consulting Services  
BerganKDV, LLC

## SCOPE OF SERVICES

### Initial Services:

- Review current accounting processes to identify opportunities to streamline and/or automate processes.
- Redesign the daily cash collection to include posting directly to Munis.
- Assist and redesign bank reconciliation process.
- Assist in the implementation of the Cash Management Module in Munis.
- Review/build-out rolling 12-month forecast.
- Develop leading key performance indicators (KPIs) to know what to watch for.
- Assist in the development of department daily reporting and data transfers between the Victory, TeraScan and Munis systems – this will be done in conjunction with the IT department who is currently performing this task.

### Ongoing Accounting Services:

- Continuous training, support, and advice on accounting and accounting best practices.
- Weekly reconciliation of critical bank accounts.
- Monthly reconciliation of remaining bank accounts.
- Month-end close account reconciliation.
- Year-end assistance with audit needs.

### Ongoing CFO Services:

- Monthly cash flow projections. This will be performed by the 21<sup>st</sup> day following month-end. We will need read-only online access to your bank accounts to perform this task.
- Monthly update to the 12-month rolling forecast.
- Monthly strategic meetings to discuss the following:
  - This will be scheduled 21 days after month-end when both management and BergankDV are available*
  - 12-month rolling forecast
  - Key Performance Indicators
- Annual meeting with your professional advisors.

SARPY COUNTY TREASURER  
**BERGANKDV, LLC ENGAGEMENT LETTERS**

**Exhibit H**

**FEES**

We assume that the Treasurer’s Office personnel will provide the appropriate assistance, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, and no significant changes to the Treasurer’s Office operations will occur. However, if situations arise which affect the scope of the engagement, we will discuss them with you prior to incurring the additional cost.

We estimate that our fees will be as follows:

Estimated Fees	Through 6/30/21
Onetime fee for initial services and consulting (to begin May 1, 2020)	\$22,000
Monthly Accounting services and Monthly CFO services (time period is 6/1/2020 through 6/30/2021)	\$7,200/month
Additional accounting cleanup work will be billed at our standard hourly billing rates	\$125 - \$150/hour

Please note that any additional work identified and not within the overall scope of this agreement will be proactively brought to the attention of the Treasurer and if additional fees for services are required, advance approval will be needed before the work is engaged.

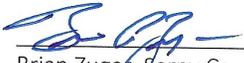
**Billing and Collection Expectations:**

For the initial services and consulting, our fees will be billed monthly as services progress.

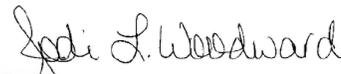
For the monthly services, our fees will be billed monthly by the 10<sup>th</sup> of the month for the current month services.

All invoices are payable on presentation. Invoices are delinquent if not paid within 60 days. In addition, a 90-day cancellation notice is required for the monthly services.

Upon signing below, both parties agree to the terms of this commitment letter through June 30, 2021.

  
 \_\_\_\_\_  
 Brian Zuger, Sarpy County Treasurer

6/29/20  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Jodi L. Woodward, BerganKDV  
 BerganKDV Government Market Leader

6-29-2020  
 \_\_\_\_\_  
 Date



*We have an extensive background in working with clients through a strategic approach in all aspects; we don't just keep pace with the trends; we stay ahead of the curve. We explore new ways to reduce costs and operate more efficiently.*

#### THE BACKSTORY

The history of our firm began in 1945, and since the beginning, BerganKDV has been firmly rooted in community. Today we are a Top 100 Firm, we operate in multiple states in nine different offices, employ over 450 experts, and service clients across the country. As we continue to grow, we acknowledge that we are not in the business to provide one-size-fits-all solutions. Every client is different – from business problems to personal preferences. We invest the time to understand your needs and customize our services and solutions to meet them. Our playbook consists of business advisory, tax, assurance and accounting, workforce management, technology, wealth management and turnaround management services. Sure, we offer a robust and competitive service portfolio and notable processes but what really makes us different? [OUR PEOPLE.....](#)

#### OUR PEOPLE

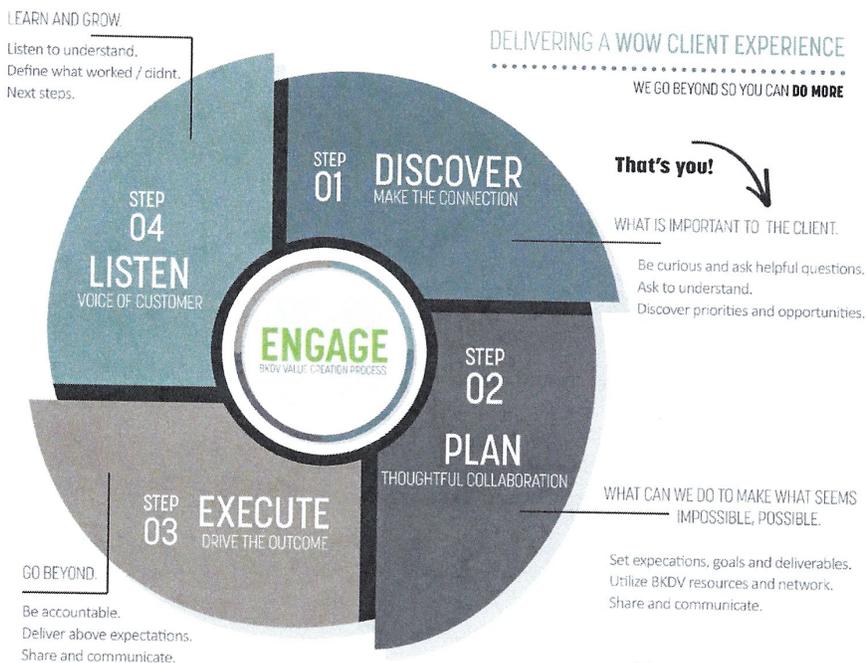
Relationships are at the core of everything we do, and our products and services are designed to meet the specific needs of our clients. When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do.

#### PERSONALIZED SERVICE

Our philosophy is to provide timely, quality services that exceed the expectations of our clients. Outstanding client service requires a successful team effort within our firm and with our clients. Providing outstanding service involves enthusiastic, dependable and knowledgeable personnel who are responsible for knowing, understanding and caring about our clients. Our firm believes that outstanding service is a continual process that is refined and enhanced with each client contact.

**ENGAGE® | OUR PROVEN VALUE CREATION PROCESS**

We have aligned our team around our core values and are driven in our commitment to help clients and team members achieve their potential. We help clients reach their goals by utilizing our value creation process. Results of this process have led to more robust client relationships – deeper trust, enhanced communication and minimization of time for all. This process is a key component of our strategy in supporting and helping our clients further their organizations.



**THE CLIENT EXPERIENCE**

Your business is your passion. With every season, regardless of where you are in your journey, you deserve committed, customized, authentic support that is true to you and your business. **ENGAGE** is the 4-step value creation process developed to ensure consistency, comfort and delivery of your desired results.

- DISCOVERY PROCESS**
- PLANNING SESSIONS**
- EXECUTION**
- LISTEN AND REVIEW**
- RESULTS**

**OUR BUSINESS LINES**

BerganKDV has a strong bench of resources and expertise available based on needs of the client. This ensures the most effective and efficient results are delivered!



#### COMMUNITY SUPPORT

At BerganKDV, we believe in giving back. We support the organizations our people and clients are actively involved with. On average, we support multiple events a week in our communities. This year we supported over 35 civic, 15 health and wellness, 10 youth and four arts organizations. BerganKDV's culture promotes community involvement by providing employees with paid volunteer time off.

#### VISION AND VALUES

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions. Our firm consists of highly talented individuals that put relationships before business deals and clients before profits. Our values drive our decisions.



#### OUR FOCUS AND OUR PROMISE

Empowering people and creating a wow experience for our clients.  
We go beyond so you can **DO MORE**.

We continue to align BerganKDV team member core values and sense of purpose with our firm core values and mission. We hire towards our core values and manage performance through real time feedback corresponding to our core values. We've found that this work results in more open conversations at BerganKDV which impacts employee engagement and client care.

SARPY COUNTY TREASURER  
BERGANKDV, LLC ENGAGEMENT LETTERS

Exhibit H

bergankDV

December 8, 2020

Dan Hoins  
Sarpy County Administrator  
1210 Golden Gate Dr.  
Papillion, NE 68046

Dear Mr. Hoins:

This letter is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

**Summary of Engagement Terms:**

**Level of Service:** As the Sarpy County Treasurer's Office has made changes and improvements to their bank reconciliation and cash sheet processes, the services that we would provide the County under this agreement would be to review and assess the effectiveness of those changes and improvements.

We would select one daily cash sheet for each month July through November 2020 and would have the Treasurer's Office personnel provide all the supporting documentation for that day's activity.

We will submit back to the County Treasurer a written letter summarizing our findings and providing any suggested changes.

Periods: July through November 2020

Engagement Partner: Jodi Woodward  
Director of Consulting: Tim Lens

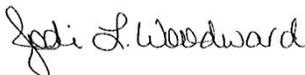
**Fees:** Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Our standard billing rates are as follows: Partner \$295; Director \$200; Manager \$185; Senior \$140; and Associate \$120

We appreciate the opportunity to be of service to you and believe this letter **and attached non-attest services engagement agreement** accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter **and as further detailed in the attached non-attest services engagement agreement**, please acknowledge your acceptance by signing and returning it to us.

**I have read, and I agree to the summary of engagement terms listed above and the terms in the attached non-attest services engagement agreement.**

Sincerely,

BerganKDV, LLC



Jodi L. Woodward, CPA

Acknowledged by:

  
Signature

SARPY Co. TREASURER  
Title

PROFESSIONAL SERVICES THE MIDWEST WAY  
BerganKDV | bergankdv.com | info@bergankdv.com



SARPY COUNTY TREASURER  
**BERGANKDV, LLC ENGAGEMENT LETTERS**

**Exhibit H**

**NON-ATTEST SERVICES ENGAGEMENT AGREEMENT**

This agreement is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we are to provide.

We will provide the non-attest services as identified in the summary of engagement terms.

We are not auditing, reviewing or compiling the entity's financial statements or parts thereof and, accordingly, we will not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The information contained in our report, if issued, will be based upon data and discussions provided by the entity. We will make no representation or warranty as to the accuracy of the information furnished by the entity.

If for any reason we are unable to complete our engagement, we will discuss such reasons with you.

This engagement agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement agreement.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts.

We may provide other non-attest services, as identified in the summary of engagement terms. These services may not be fully covered under this engagement agreement and may be billed separately under other agreements with you.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

**THIRD-PARTY SERVICE PROVIDERS**

We may from time-to-time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

**ENGAGEMENT ADMINISTRATION, FEES, AND OTHER**

The engagement partner, as identified in the summary of engagement terms, is responsible for supervising the engagement and signing reports, as applicable, or authorizing another individual to sign them.

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Should our relationship terminate before our engagement is completed and a report issued and tax returns delivered, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

You may request that we perform additional services not contemplated by this engagement agreement and summary of engagement terms. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement agreement and summary of engagement terms covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement agreement and summary of engagement terms.

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During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

This engagement agreement and summary of engagement terms includes your authorization for us to supply you with electronically formatted financially sensitive information, spreadsheets, trial balances or other financial data from our files, upon your request.

Any disputes between us that arise under this agreement, or for a breach of this agreement, or that arise out of any other services performed by us for you, must be submitted to nonbinding mediation before either of us can start a lawsuit against the other. To conduct mediation, each of us shall designate a representative with authority to fully resolve any and all disputes, and those representatives shall meet and attempt to negotiate a resolution of the dispute. If that effort fails, then a competent and impartial third party acceptable to each side shall be appointed to hold and conduct a nonbinding mediation proceeding. You and we will equally share in the expenses of the mediator and each of us will pay for our own attorneys' fees, if any. No lawsuit or legal process shall be commenced until at least 60 days after the mediator's first meeting with the parties.

The nature of our engagement makes it inherently difficult, with the passage of time, to present evidence in a lawsuit that fully and fairly establishes the facts underlying any dispute that may arise between us. We both agree that notwithstanding any statute of limitation that might otherwise apply to a claim or dispute, including one arising out of this agreement or the services performed under this agreement, or for breach of contract, fraud or misrepresentation, a lawsuit must be commenced within 24 months after the date of our report. This 24 month period applies and starts to run on the date of each report, even if we continue to perform services in later periods and even if you or we have not become aware of the existence of a claim or the basis for a possible claim. In the event that a claim or dispute is not asserted at least 60 days before the expiration of this 24 month period, then the period of limitation shall be extended by 60 days, to allow the parties to conduct nonbinding mediation.

Our role is strictly limited to the engagement described in this agreement and summary of engagement terms, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

You agree that it is appropriate to limit the liability of BergankDV, its shareholders, directors, officers, employees and agents to the fullest extent permitted by applicable law.

You further agree that you will not hold us liable for any claim, cost or damage, whether based on warranty, tort, contract or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any plans, actions or results of this engagement, except to the extent authorized by this agreement. In no event shall we be liable to you for any indirect, special, incidental, consequential, punitive or exemplary damages, or for loss of profits or loss of goodwill, costs or attorney's fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement.

**SEVERABILITY**

If any portion of this engagement agreement and summary of engagement terms is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this engagement agreement and summary of engagement terms shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of the engagement agreement and summary of engagement terms shall remain in full force and effect.

**POWER AND AUTHORITY**

Each of the parties hereto has all requisite power and authority to execute and deliver this engagement agreement and summary of engagement terms and to carry out and perform its respective obligations hereunder. This agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.