

**ATTESTATION REPORT
OF THE
SARPY COUNTY TREASURER**

JULY 1, 2021, THROUGH DECEMBER 31, 2021

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Issued on May 23, 2022

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SARPY COUNTY TREASURER

TABLE OF CONTENTS

	<u>Page</u>
Background Information Section	
Background	1 - 2
Key Officials and County Contact Information	3
Comments Section	
Summary of Comments	4 - 5
Comments and Recommendations	6 - 16
Financial Section	
Independent Accountant's Report	17
Semi-Annual Statement for the Period July 1, 2021, through December 31, 2021	18
Notes to the Semi-Annual Statement	19
Supplementary Information	20
Exhibit A – Cash and Investments by Fund – December 31, 2021	21 - 29
Exhibit B – Cash and Securities Breakout – December 31, 2021	30
Exhibit C – Schedule of Taxes Certified and Collected for All Political Subdivisions in the County	31

SARPY COUNTY TREASURER

BACKGROUND

Sarpy County (County) is one of 93 counties in Nebraska and has a County seat located in Papillion. The Sarpy County Treasurer (Treasurer) is elected to a four-year term and is responsible for the collection and distribution of various types of local and State receipts. The Treasurer controls over \$130 million on a daily basis, making it imperative for that office to have appropriate policies, procedures, and internal controls in place to protect and properly account for taxpayers' money. During the six-month period between July 1, 2021, and December 31, 2021, the Treasurer recorded receipts of \$308,853,025 and disbursements of \$324,069,868.

The following is a timeline of significant events involving the Treasurer over the last few years:

- **November 2018 and January 2019:** Brian Zuger was elected Treasurer on November 6, 2018, and took office on January 3, 2019.
- **April 2020:** The Auditor of Public Accounts (APA) began limited preliminary planning work in April 2020 to determine the validity of concerns raised about the Treasurer's alleged failure to balance the financial activities of his office.
- **November 2020:** The APA issued a letter outlining significant concerns related to the Treasurer's inadequate balancing procedures, concluding with the necessity of conducting an attestation of that office for the period July 1, 2020, through December 31, 2020.
- **March 9, 2021:** The APA released the "Attestation Report of the Sarpy County Treasurer" for the period July 1, 2020, through December 31, 2020.
- **April 12, 2021:** Brian Zuger filed a complaint and request for injunction in Sarpy County District Court against the Sarpy County Board of Commissioners.
- **April 13, 2021:** The Sarpy County Board of Commissioners approved the removal of Brian Zuger as Treasurer, and Tracy (Trace) Jones was appointed as the Interim County Treasurer.
- **April 30, 2021:** The County terminated its engagement with BerganKDV, LLC, for assistance with the manual monthly bank and investment reconciliations. The last invoice for these services, totaling \$7,277, was paid in May 2021. A new engagement was entered into with BerganKDV, LLC, in early May 2021 for assistance with the reconciliations within the County's accounting system; however, as of attestation fieldwork in mid-April 2022, the Treasurer's office had not utilized these services and does not plan to do so in the future.
- **December 2, 2021:** The Interim County Treasurer signed the proposal for the APA to conduct a financial attestation of the Treasurer's office for the period July 1, 2021, through December 31, 2021.

Although the engagement with BerganKDV, LLC, for work on the manual monthly reconciliations was terminated, the County's fiscal office continued to utilize the same firm for help with the 2021 annual audit. From July 2021 to March 2022, the County paid BerganKDV, LLC, \$30,800 for that assistance.

Follow-Up of Prior Year Attestation Findings

As part of the attestation, we followed up on the prior year findings contained in the "Attestation Report of the Sarpy County Treasurer" issued by our office on March 9, 2021. New findings, along with any prior year findings not resolved, are addressed in the "Comments and Recommendations" section below.

SARPY COUNTY TREASURER

BACKGROUND

(Concluded)

The prior year attestation identified errors impacting over \$12.5 million dollars. The current financial attestation identified errors impacting over \$392,726. This amount does not include the tax commissions overpaid to the political subdivisions, which were corrected by the County Treasurer prior to the start of our fieldwork. It also does not include the incorrect amounts reported on the Nebraska Department of Revenue's Form 403, as the correct property tax credit amounts were distributed to the political subdivisions, and the correct amount of unused tax credit was remitted to the State. Further details regarding the errors noted during this attestation are summarized in the "Comments and Recommendations" section below.

The prior year's attestation identified over \$6.5 million of impacted funds from 2018 through 2020 related to the 5% Gross In-Lieu distribution. During this year's attestation, we did not identify any errors with the 2021 5% Gross In-Lieu distribution. Due to ongoing litigation, however, the over- and underpayments identified during the prior year's attestation had not been corrected as of attestation fieldwork. On December 30, 2021, the underpaid school districts identified in the prior year's attestation – Omaha Public Schools, Millard Public Schools, Gretna Public Schools, and Springfield Platteview Community Schools – filed a petition with the Sarpy County District Court to compel the Interim County Treasurer to distribute to them their respective shares of the 5% Gross In-Lieu payments that were underpaid. That case was still pending at the conclusion of attestation fieldwork (April 20, 2022).

SARPY COUNTY TREASURER

KEY OFFICIALS AND COUNTY CONTACT INFORMATION

**Sarpy County Key Officials, Staff, and Board Contact Information
as of December 31, 2021**

Name	Title
Trace Jones	Interim County Treasurer
Daniel Toleikis	Treasurer Controller
Lee Polikov	County Attorney
Bonnie Moore	Chief Deputy County Attorney
Bernie Meyer	Applications Manager
Don Kelly	County Board Chairperson
David Klug	County Commissioner
Angi Burmeister	County Commissioner
Gary Mixan	County Commissioner
Jim Warren	County Commissioner

Sarpy County Courthouse

1210 Golden Gate Drive
Papillion, NE 68046
www.sarpy.gov

Treasurer's Office

Sarpy County 1102 Building

1102 E. 1st Street
Papillion, NE 68046

SARPY COUNTY TREASURER

SUMMARY OF COMMENTS

During our examination of the Sarpy County Treasurer (Treasurer), we noted certain deficiencies and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Tax Commissions Not Withheld:*** The Treasurer failed to withhold tax commissions properly from the December 2021 tax collections. The Treasurer identified a few tax commission errors, which were corrected prior to the APA's attestation; however, the APA discovered an error that revealed the Treasurer's failure to retain tax collection commissions, totaling \$108,294, for December 2021.
2. ***Fines and Licenses Distribution:*** Although monthly distributions of the fines and licenses collections were made during the attestation period, the money received for fines and licenses was distributed incorrectly between two school districts. For three months during calendar year 2021, \$36,485 was distributed to Ashland-Greenwood Public Schools instead of Millard Public Schools.
3. ***State Funds Remittance Discrepancies:*** The remittances to the State in January 2022 for sales taxes and other motor vehicle fees did not agree to the State fund balances as of December 31, 2021. This resulted in a total possible under-remittance of \$18,663, which appears to be due to discrepancies in previous audit periods.
4. ***Negative Fund Balances:*** As of December 31, 2021, the APA noted that two County funds and one Sanitary and Improvement District (SID) fund had been overdrawn and had negative fund balances, which ranged from (\$31,305) to (\$944).
5. ***Tax Reconciliation Variances:*** The reconciliations of total taxes to be collected, per the Treasurer's system, to the original taxes, as certified by the County Assessor, for the previous five tax years contained unknown variances ranging from an addition of \$15,948 to a deletion of \$77,856. Additionally, the amount of uncollected 2021 taxes, as of December 31, 2021, used on the Treasurer's reconciliation did not agree to the 2021 Uncollected Report from the Treasurer's system.
6. ***Incorrect Amounts Reported on Form 403:*** The amounts reported to the Nebraska Department of Revenue on Form 403, "Return of Unused Real Property Tax Credit," were inaccurate. While the correct amount was distributed to the political subdivisions, and the correct amount of unused tax credit was remitted to the State, the amounts reported to the State on Form 403 incorrectly duplicated the amounts for centrally accessed and unused tax credit.
7. ***Tax Districts in VicToRy:*** Three tax districts were not set up properly in the motor vehicle title and registration system, VicToRy, to allocate motor vehicle taxes to the correct subdivisions, resulting in three political subdivisions being over- or underpaid, ranging from \$632 overpaid to \$669 underpaid.
8. ***Accounting Procedures:*** One check dated January 3, 2022, was listed as outstanding on the December 31, 2021, bank reconciliation. Additionally, the balance of the Partial Payments Holding Fund on the December 31, 2021, Semi-Annual Report was understated by \$644 due to a coding error. Further, a payment from the State, totaling \$2,778, to the Sarpy County Juvenile Justice Center was not remitted to the Sarpy County Treasurer; instead, the funds were used to make a purchase of a new refrigerator for the Center. As a result, neither this receipt nor the subsequent purchase was reflected as revenue or a disbursement in the County's accounting system.

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 Treasurer.

SARPY COUNTY TREASURER

SUMMARY OF COMMENTS

(Concluded)

Draft copies of this report were furnished to the County Board of Commissioners and the 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 were not verified at this time, but they will be verified in the next examination.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

1. Tax Commissions Not Withheld

During testing of the December 2021 tax commissions, we noted that the Sarpy County Treasurer (Treasurer) did not retain a tax collection commission for all political subdivisions, as allowed by State statute. This error was a result of the Treasurer changing, as of December 1, 2021, to a new tax collection software, which was not set up properly to retain the collection commission for most political subdivisions.

In February 2022, the Treasurer's office discovered an error in the system affecting the tax commission on special assessments, a drainage district, and a few other funds, which was subsequently corrected; however, until notified by the APA at the conclusion of attestation fieldwork in April 2022, the Treasurer was unaware that most political subdivisions had been overpaid in December 2021.

The APA identified a total of \$108,294 in tax commissions that were incorrectly paid to political subdivisions for December 2021 tax collections.

The following table provides a summary of the amounts overpaid to the various entities:

Entity Name/Entity Type	December 2021 Overpayment
Papillion LaVista Community Schools	\$ 32,550
Gretna Public Schools	\$ 11,417
Springfield Platteview Community Schools	\$ 7,325
Omaha Public Schools	\$ 4,252
Millard Public Schools	\$ 4,251
Ashland-Greenwood Public Schools	\$ 36
Louisville Public Schools	\$ 12
City of Bellevue	\$ 10,719
City of LaVista	\$ 4,715
City of Papillion	\$ 3,746
City of Gretna	\$ 957
City of Springfield	\$ 181
Sanitary and Improvement Districts	\$ 16,228
Metropolitan Community College	\$ 5,779
Fire Districts	\$ 2,798
Papio-Missouri River Natural Resource District	\$ 2,172
Educational Service Units	\$ 913
Other Entities	\$ 243
Total Overpayment	\$ 108,294

A similar error would be expected for January through April 2022. A complete listing of the amounts overpaid to the various political subdivisions was provided to the County Treasurer.

Furthermore, as mentioned above, the Treasurer identified an additional \$42,189 in tax commissions that were incorrectly paid to various political subdivisions instead of being retained by the County as a December 2021 collection commission for special assessments, a drainage district, and a few other funds. Subsequent to the attestation period, tax collection commissions, totaling \$49,375, were not retained for January 2022 for those same funds. In February 2022, the Sarpy County Treasurer notified the tax collection system software provider of the issue. A correction for most of the errors identified by the County Treasurer's office was performed in March 2022. However, as of the end of attestation fieldwork in April 2022, corrections for one drainage district and one sanitary and improvement district had not been made. The amount of these uncorrected tax commission errors totaled \$248.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Tax Commissions Not Withheld** (Concluded)

The following table details the amounts overpaid to the political subdivisions prior to the correction:

Category	December 2021 Overpayment	January 2022 Overpayment	Totals
Special Assessment	\$ 41,958	\$ 47,111	\$ 89,069
Other	\$ 170	\$ 481	\$ 651
Drainage District	\$ 61	\$ 28	\$ 89
Miscellaneous – District	\$ -	\$ 1,755	\$ 1,755
Totals	\$ 42,189	\$ 49,375	\$ 91,564

Neb. Rev. Stat. § 33-114 (Reissue 2016) states, in relevant part, the following:

Each county treasurer shall receive for and on behalf of the county for services rendered to other governmental subdivisions and agencies, when fees for services rendered by him or her are not otherwise specifically provided, the following fees: (1) On all sums of money collected by him or her for each fiscal year, two percent of the sums so collected; (2) for the collection of all sums of money, general or bonded, of drainage, irrigation, or natural resources districts, one percent of the sums so collected; (3) for the collection of all ad valorem taxes and special assessments, general or bonded, of sanitary and improvement districts, two percent of the sums so collected; (4) for the collection of all sums of money for municipal taxes, general or special, including money for bond sinking fund or bond interest fund and school money, one percent of the sums so collected; and (5) for the collection of all sums of money for special assessments for municipal improvements, one and one-half percent of the sums so collected.

Good internal controls and sound accounting practices require procedures to ensure that allowable tax collection commissions are retained in accordance with State statute.

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

We recommend the Treasurer continue working with the tax collection system software provider to correct the remaining unresolved errors. Furthermore, we recommend the Treasurer implement procedures to ensure the correct commission rate is retained for all political subdivisions on future tax collections.

Treasurer Response: All tax commissions have been properly withheld beginning in April 2022. We also made corrections to the December 2021 tax commissions via the County's financial software on 5/11/22. As for the period of January 2022 through March 2022, our office identified that tax commissions were not withheld in the amount of \$56,551.29. Our staff is currently working with developers of the new tax collection software to correct the tax commission error for the period of January 2022 through March 2022.

2. **Fines and Licenses Distribution**

During our examination, we noted that the County Treasurer incorrectly distributed fines and licenses funds, totaling \$36,485, to Ashland-Greenwood Public Schools rather than Millard Public Schools. The APA tested the fines and licenses distributions for each month from July 1, 2021, through December 31, 2021, and noted incorrect distributions in two months, totaling \$25,350. We also noted that prior to the period in March 2021, the County Treasurer distributed \$11,135 incorrectly.

The 2020 School District Student Census Report that is used to calculate the fines and licenses distribution did not report any students for Ashland-Greenwood Public Schools in Sarpy County. Therefore, the Ashland-Greenwood Public Schools should not have received any fines and licenses in those three months. The errors appear to be due to the Ashland-Greenwood Public Schools' fund number being incorrectly entered into the system when the distribution was made for these months.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Fines and Licenses Distribution** (Concluded)

The incorrect distributions by month are summarized in the table below:

Month	Over/(Under) Payment	
	Millard Public Schools	Ashland-Greenwood Public Schools
March 2021	\$ (11,135)	\$ 11,135
July 2021	\$ (12,818)	\$ 12,818
November 2021	\$ (12,532)	\$ 12,532
Totals	\$ (36,485)	\$ 36,485

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.

Additionally, good internal controls require procedures to ensure that distributions are calculated and distributed to the political subdivision funds correctly and in accordance with applicable State statutes.

Without such procedures, there is an increased risk of school districts not receiving the appropriate amount of funding, leading to possible loss or misuse of funds.

A comment regarding the distribution of fines and licenses was included in the prior year's attestation report. That comment noted that such distribution was previously completed once a year. The County Treasurer's office has since started completing a monthly distribution of the fines and licenses.

We recommend the County Treasurer correct the erroneous distributions. Additionally, we recommend the County Treasurer implement procedures to ensure future distributions of fines and licenses monies are distributed correctly.

Treasurer Response: The March 2021 Attestation identified that the distribution of fines and license funds was not being made to school districts monthly as required by Nebraska law. The Treasurer's Office immediately corrected this error and began monthly distributions of fines and licenses funds to school districts in April 2021.

With regard to the error identified in the APA's more recent attestation, Ashland-Greenwood Public Schools and Millard Public Schools were both contacted in April 2022 regarding the incorrect distribution of fines and licenses amounts to their respective districts. Ashland-Greenwood Public Schools repaid the Treasurer's Office \$25,350.99 on 5/9/22. Ashland-Greenwood Public Schools was contacted again on 5/16/22 regarding the incorrect distribution of fines and licenses funds for March 2021. Sarpy County is awaiting repayment of that \$11,135.40 from Ashland-Greenwood Public Schools. Upon receiving this repayment, the Treasurer's Office will immediately distribute the \$36,486.39 in fines and license funds over to Millard Public Schools. The Treasurer's Office has also implemented a new review and approval process for the distribution of fines and licenses funds so this issue will not occur again in the future.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

3. State Funds Remittance Discrepancies

During our examination, we noted that the remittances to the State in January 2022 did not agree to the December 31, 2021, State fund balances, resulting in a total possible under-remittance of \$18,663. The following table summarizes these discrepancies:

Fund	12/31/2021 Fund Balance	January 2022 Remittance	Over/(Under) Remittance
6009 - NEBRASKA SALES TAX	\$ 2,848,022.27	\$ 2,848,054.12	\$ 31.85
6021 - NEBRASKA TIRE TAX	\$ 4,978.11	\$ 4,972.00	\$ (6.11)
6026 - BOAT SALES TAX	\$ 11,412.19	\$ 11,337.83	\$ (74.36)
6027 - ATV SALES TAX	\$ 8,915.28	\$ 8,839.64	\$ (75.64)
6029 - STATE MOTOR VEHICLE FEES	\$ 790,300.67	\$ 771,761.61	\$ (18,539.06)
Totals	\$ 3,663,628.52	\$ 3,644,965.20	\$ (18,663.32)

The following table provides explanations for the discrepancies:

Fund	Note
6009 - NEBRASKA SALES TAX	This discrepancy started with the November 2019 collections and the December 2019 remittance; however, the County has been unable to determine the cause of the discrepancy.
6021 - NEBRASKA TIRE TAX	This discrepancy is due to rounding the monthly collections before remitting them to the State.
6026 - BOAT SALES TAX	This discrepancy started with the November 2019 collections and the December 2019 remittance. The County believes this discrepancy is due to an error with the allowable collection fee. There is also a negative \$0.64 discrepancy in the December 2019 collections and the January 2020 remittance, which was caused by the collection fee from the ATV sales tax being mistakenly accounted for in this fund.
6027 - ATV SALES TAX	This discrepancy started with the November 2019 collections and the December 2019 remittance. The County believes this discrepancy is due to an error with the allowable collection fee. There is also a \$0.64 discrepancy in the December 2019 collections and the January 2020 remittance, which was caused by the collection fee from the Boat Sales Tax Fund being mistakenly accounted for in this fund.
6029 - STATE MOTOR VEHICLE FEES	The State MV Fee Fund has the following discrepancies: (\$2,887.50) from the October 2019 collections and the November 2019 remittance; \$24,974.56 from the November 2019 collections and the December 2019 remittance; (\$3,179.00) from the December 2019 collections and the January 2020 remittance; (\$1,821.00) from the January 2020 collections and the February 2020 remittance; and \$1,452.00 from the February 2021 collections and the March 2021 remittance.

The County Treasurer is currently remitting the previous month's collections to the State; however, as of attestation fieldwork in mid-April 2022, no corrections had been made to the funds to correct these prior errors.

Neb. Rev. Stat. § 77-2703 (Cum. Supp. 2020) requires the sales taxes collected on motor vehicles, motorboats, and all-terrain vehicles to be remitted "to the Tax Commissioner by the fifteenth day of the following month."

Neb. Rev. Stat. § 60-3,141(3) (Reissue 2021) states, in relevant part, the following:

The county treasurers shall transmit all motor vehicle fees and registration fees collected pursuant to this section to the State Treasurer on or before the twentieth day of each month and at such other times as the State Treasurer requires for credit to the Motor Vehicle Fee Fund and the Highway Trust Fund

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

3. **State Funds Remittance Discrepancies** (Concluded)

Furthermore, good internal controls and sound accounting practices require procedures to ensure that all State funds held by the County Treasurer are accurate, and any errors therein are resolved in a timely manner.

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

We recommend the County Treasurer work with the appropriate State agencies regarding these discrepancies and determine a correction to ensure all taxes and fees have been appropriately remitted to the State. We further recommend the County Treasurer implement procedures to ensure all State funds held by the County Treasurer are accurate, and any errors therein are resolved in a timely manner.

Treasurer Response: The Treasurer's Office is actively reviewing the prior-year discrepancies identified by the APA for each State Fund and it will soon take corrective action, as necessary, to amend previous sales tax and fees remittances.

4. **Negative Fund Balances**

During our examination of the County's fund balances as of December 31, 2021, the APA noted two County funds that were overdrawn and had negative fund balances, as detailed in the following table:

Fund	Fund Type	Balance
2412 - SCAAP	101000 - POOLED CASH	\$ (31,305.26)
2413 - SOC SECURITY INCENTIVE	101000 - POOLED CASH	\$ (944.04)
Total Overdrawn		\$ (32,249.30)

Additionally, we noted that the pooled cash balance fund for the Sanitary and Improvement District (SID) 192 had a negative balance of \$7,703.67.

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.

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.

A similar comment was included in the prior year's attestation report.

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 for the appropriate transfer of investments or register warrants as needed.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Negative Fund Balances (Concluded)

Treasurer Response: The March 2021 Attestation identified that twelve (12) County funds and eight (8) Sanitary Improvement District funds had a negative cash balance as of December 31, 2020. To address this issue, the Sarpy County Fiscal Office took several courses of action in June 2021 regarding reimbursement-type funds, including consolidating funds into the General Fund, grouping multiple funds into a single fund, and/or permanently transferring cash to pre-fund expenditures prior to receiving reimbursement. The Treasurer's Office similarly took corrective action to avoid negative balances within SID funds, including implementing a process for maturing investments early, and/or registering warrants.

With regard to the negative fund balances identified during the APA's more recent attestation, the SID fund with a negative cash balance on 12/31/21 was incorrectly identified through the warrant issuance process as having a sufficient cash balance to issue \$15,343.98 in warrants on 12/28/21 (the actual fund balance was only \$7,640.31 and the fund did not have any investments to mature early). The SID fund returned to a positive balance on 1/4/22, with the posting of \$12,069.00 in miscellaneous revenue. The Treasurer's Office has also implemented additional SID cash balance verifications into the process of issuing warrants. The SCAAP fund went negative because the County was expecting to receive reimbursement dollars from the Department of Justice, but because of a backlog the reimbursement was delayed. The fund will be positive by June 30th, 2022. In the future, the Fiscal Office will pre-load the fund and has implemented a new balance verification process with the County Corrections office. Finally, the Social Security Incentive fund referenced in the attestation is now positive and we will ensure this fund is pre-loaded with adequate funds in the future.

5. Tax Reconciliation Variances

The APA noted that the County Treasurer has performed regular reconciliations of total taxes to be collected, per the office's system, to the original taxes, as certified by the County Assessor, for the previous five tax years. While periodic tax reconciliations were being performed during the attestation period, the following unknown variances were noted:

	2017 Taxes	2018 Taxes	2019 Taxes	2020 Taxes	2021 Taxes
Original Taxes Certified by County Assessor	\$ 313,768,238	\$334,098,129	\$359,014,626	\$383,086,437	\$408,051,534
Net Known Corrections:	\$ (400,616)	\$ (757,130)	\$ (1,654,747)	\$ (163,611)	\$ 1,230
Adjusted Certified Taxes	\$ 313,367,622	\$333,340,999	\$357,359,879	\$382,922,826	\$408,052,764
Taxes Due per County Treasurer's System	\$ 313,383,570	\$333,317,700	\$357,282,023	\$382,905,548	\$407,986,484
Unknown Addition/(Deletion)	\$ 15,948	\$ (23,299)	\$ (77,856)	\$ (17,278)	\$ (66,280)

The unknown additions and deletions to the system noted in the above table were netted into the correction amounts included on **Exhibit C**. Additionally, the amount of uncollected 2021 taxes as of December 31, 2021, used in the Treasurer's reconciliation was \$395,405,487, while the 2021 Uncollected Report from the Treasurer's system reported \$395,397,869, a variance of \$7,618. The County Treasurer was unable to explain either this variance or the variances noted in the table above.

Additionally, the certified tax amounts reflected in the County's fiscal year 2021 audit report did not agree to the certified tax amounts obtained by the APA.

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 and accurate 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. Those same procedures should ensure also that amounts used during reconciliations, such as the amount of uncollected taxes, are accurate.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

5. Tax Reconciliation Variances (Concluded)

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

A similar comment was included in the prior year's attestation report. The prior year's report noted that no tax reconciliations were being performed. Although the County Treasurer's office has since begun performing periodic tax reconciliations, unknown variances still existed as of December 31, 2021.

We recommend the County Treasurer implement procedures to ensure a complete and accurate tax reconciliation is completed for the previous five tax years, and amounts used during reconciliations, such as the amount of uncollected taxes, are accurate.

Treasurer Response: The March 2021 Attestation identified that monthly tax reconciliations were not being properly performed on a monthly basis per Nebraska state law. The Treasurer's Office began performing monthly tax reconciliations for tax years 2017 through 2020 in April 2021. The Treasurer's Office is collaborating with both the Sarpy County Assessor's Office and the developers of the new tax collection software to identify discrepancies in timing and reporting to eliminate tax reconciliation variances. As of 4/30/22, the tax reconciliation variance for tax year 2021 was (\$1,097.86).

6. Incorrect Amounts Reported on Form 403

During our review of the 2020 real property tax credit, we noted that the amounts reported to the Nebraska Department of Revenue on Form 403, "Return of Unused Real Property Tax Credit," did not properly reflect amounts actually distributed. The correct amounts were distributed to the political subdivisions; however, the form was completed incorrectly.

The following table summarizes the Form 403 discrepancies:

	Per Form 403	Actual	Variance
Tax Credit Distributed to Subdivisions	\$ 17,934,059	\$ 17,417,412	\$ 516,647
Retained for 1% Commission	\$ 180,655	\$ 180,655	\$ -
Unused Credit Returned to the State	\$ 467,397	\$ 467,397	\$ -
Totals	\$ 18,582,111	\$ 18,065,464	\$ 516,647

The amount reported on line 1 of Form 403 included the amount received from the State less the 1% commission; however, the amount on line 1 should have been the amount distributed to the political subdivisions after the 1% commission, centrally assessed, and the unused credit were removed. As a result, the total amount reported to the State as distributed duplicated the centrally assessed and unused credit amounts, totaling \$516,647.

Neb. Rev. Stat. § 77-4212(3) (Supp. 2021) states the following, in relevant part:

Upon the return of any funds under this subsection, the county treasurer shall electronically file a report with the Property Tax Administrator, on a form prescribed by the Tax Commissioner, indicating the amount of funds distributed to each taxing unit in the county in the year the funds were returned, any collection fee retained by the county in such year, and the amount of unused credits returned.

Additionally, a good internal control plan requires procedures to ensure that the Real Property Tax Credit amounts reported to the Nebraska Department of Revenue reflect properly the amounts actually distributed.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

6. **Incorrect Amounts Reported on Form 403** (Concluded)

Without such procedures, there is an increased risk that the amounts reported to the Nebraska Department of Revenue will not reflect properly the actual distribution amounts.

We recommend the County Treasurer implement procedures to ensure amounts reported to the Nebraska Department of Revenue reflect properly the actual distribution amounts.

Treasurer Response: The Treasurer's Office contacted the Nebraska Property Assessment Division on 5/16/22 to inquire as to whether a revised Form 403 for tax year 2020 should be submitted. As of the date of this response, the Nebraska Property Assessment Division has yet to respond to our inquiry.

7. **Tax Districts in VicToRy**

During our examination, we noted that three tax districts were not set up properly in the motor vehicle title and registration system, VicToRy, to allocate motor vehicle taxes to the correct subdivisions. Of those three districts, two had motor vehicle tax collection during the month tested, October 2021.

We noted the following over- and underpayments:

Entity	Over/(Under) Payment
Sarpy County	\$ 632.22
Gretna	\$ 36.80
Springfield	\$ (669.02)

During the prior year attestation, it was noted that 22 districts had not been set up properly in VicToRy. Of those 22 districts, 19 collected motor vehicle taxes, as detailed in the prior year's attestation report. The County Treasurer has been working to correct the tax districts in VicToRy; however, this involves a manual process of changing the tax district in VicToRy for each individual renewal registration in the incorrect tax district. As of attestation fieldwork in mid-April 2022, there was one tax district in which all corrections had not been completed, as it involved 5,735 registrations.

Neb. Rev. Stat. § 60-3,186(2) (Reissue 2021) states, in relevant part, the following:

(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 for setting up tax districts properly in the VicToRy system to ensure that motor vehicle tax collections are distributed properly.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

7. **Tax Districts in VicToRy** (Concluded)

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 errors noted. Additionally, we recommend the County Treasurer complete the review of 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. Ongoing reviews should then take place, at least annually, or as annexations occur.

Treasurer Response: The March 2021 Attestation identified that 182 tax districts within the VicToRy system were not active tax districts used by the County – 22 of these had an impact on motor vehicle distributions to the County and several cities, while the other 160 did not have an impact on distributions. After many discussions with the VicToRy system developers between April 2021 and September 2021, it was determined that these changes required a lengthy manual process. Tax districts for 1,848 registrations tied to the 22 tax districts with a distribution impact were changed between 9/8/21 and 11/2/21. These 22 tax districts were ceased on 12/29/21 and distributions to cities were corrected on 12/31/21. Tax districts for 20,876 registrations tied to the other 160 tax districts were changed between 11/3/21 and 5/10/22. 5,561 registrations remain to be updated.

As for the 3 tax districts identified in the APA's more recent attestation, our office has changed these 3 tax districts to the correct political subdivision within VicToRy and made corrected distributions to the impacted cities on 5/17/22.

8. **Accounting Procedures**

During our attestation, we noted the following items related to accounting procedures within the County.

Disbursement and Check Date Discrepancy

On the December 31, 2021, bank reconciliation for the Pinnacle Bank main checking account, a tax sale redemption check, totaling \$8,609, was included as an outstanding check as of December 31, 2021; however, the check was actually dated January 3, 2022. Per the Sarpy County Treasurer's office, the County's new tax collection software accounts for the redemption as disbursed when the redemption is processed in the system regardless of when the check was printed. As a result, this check was reflected as a disbursement on the cash sheet and Munis (accounting system) on December 30, 2021, but the check was printed and sent out on January 3, 2022.

Incorrect Partial Payment Balance

During our examination of the holding fund balances as of December 31, 2021, we noted that the balance of the Partial Payments Holding Fund was incorrect. The balance of this fund on the December 31, 2021, Semi-Annual Report was \$7,318; however, the actual balance as of December 31, 2021, was \$7,962, a variance of \$644. According to the County Treasurer, a bankruptcy partial payment was entered incorrectly into the accounting system as a County miscellaneous revenue rather than a partial payment being held as of December 31, 2021.

Justice Center Grant Funds Not Remitted

A payment from the State, totaling \$2,778, to the Sarpy County Juvenile Justice Center (Center) was not remitted to the Sarpy County Treasurer; however, these funds were used to purchase a new refrigerator for the Center. As a result, these monies and that subsequent purchase, totaling \$2,778, were never recorded as County revenue or as an expenditure, respectively.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Continued)

8. **Accounting Procedures** (Concluded)

Neb. Rev. Stat. § 23-1601(1) (Supp. 2021) provides the following:

It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.

Further, Neb. Rev. Stat. § 23-3106 (Reissue 2012) states, in relevant part, the following:

The purchasing agent, under the supervision of the county board, or the county board, if there is no purchasing agent, shall purchase all personal property and services required by any office, officer, department, or agency of the county government in the county, subject to the County Purchasing Act.

Good internal controls and sound accounting practices require procedures to ensure the following: 1) disbursements are recorded when funds are actually disbursed by the County Treasurer; 2) all fund balances are correct and adequately supported; and 3) all money received by the Center is remitted to the County Treasurer, and purchases are made only through the claim and warrant process of the County Board.

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

We recommend the County Treasurer ensure the following: 1) disbursements are recorded when funds are actually disbursed by the County Treasurer; 2) the partial payment miscoding is corrected, and procedures are implemented to ensure that all fund balances are correct and adequately supported; and 3) the Sarpy County Treasurer works with the Center and other County offices to implement procedures for ensuring all monies collected are remitted to the County Treasurer in accordance with § 23-1601 and permitting all expenditures to be made through the County Board's claim and warrant process.

Treasurer Response: The Treasurer's Office has implemented new procedures to (i) ensure redemption and refund disbursements are issued timely, (ii) review miscellaneous revenue receipts, and (iii) reconcile holding funds on a monthly basis. The Treasurer's Office will proactively communicate to all other Sarpy County Offices that all monies collected must be remitted to the Treasurer's Office and all expenditures must be made using the County's claim process.

SARPY COUNTY TREASURER

COMMENTS AND RECOMMENDATIONS

(Concluded)

Treasurer Overall Response:



Trace Jones
Sarpy County Interim Treasurer

1102 EAST 1ST STREET, PAPILLION, NEBRASKA 68046
Office: (402) 593-2143 Fax: (402) 593-4360

May 20, 2022

Charlie Janssen
Auditor of Public Accounts
PO Box 98917
State Capital, Suite 2303
Lincoln, Nebraska 68509

Dear Mr. Janssen,

The Sarpy County Treasurer's Office would like to thank the Auditor of Public Accounts ("APA") for its' review of our financial operations and for the opportunity to respond to the attestation report for the period July 1, 2021 through December 31, 2021. Detailed responses to individual audit comments are provided on page two of this response, however, due to the critical nature of the report, I kindly request that the APA include the entirety of this letter in the final version of the Attestation Report.

In follow-up to the March 9, 2021 Attestation Report of the Sarpy County Treasurer ("March 2021 Attestation"), I invited the APA to return to the Sarpy County Treasurer's Office to perform a follow-up attestation for the period July 1, 2021 through December 31, 2021. I was confident that drastic improvements were made within the Treasurer's Office between April 13, 2021 and June 30, 2021 and I was seeking confirmation from the APA that we were properly making corrections to the deficiencies of the office that were highlighted within the March 2021 Attestation. As I expected, the APA's more recent attestation confirmed that our accounting practices have significantly improved, while also identifying a few other areas needing improvement. Indeed, the APA's more recent attestation confirmed that several of the major findings from the March 2021 Attestation have been completely resolved. More specifically, this attestation confirmed the following:

- All County bank accounts and investment balances reconcile without any unknown variances, and such balancing and reconciling is performed by Treasurer's Office personnel without the additional taxpayer expense of a third-party accounting firm;
- All bank deposits were protected by sufficient pledged collateral, and all such collateral was presented to and approved by the County Board;
- Disbursement authorization forms were on file for every political subdivision within the County and all disbursements to political subdivisions were made timely;
- Motor vehicle tax commissions withheld reflect the correct percentage and were properly attributed to the County's General Fund and County Road Fund;
- The distribution of motor vehicle pro-rate was done accurately; and
- Distress warrant reports were presented and certified to the County Board.

In sum, I greatly appreciate your audit team's professionalism and due diligence during the attestation. They were fair and consistent and provided us with a thorough and productive review. There is no doubt my office will be better because of this report.

Trace Jones
Sarpy County Interim Treasurer



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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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, 2021, through December 31, 2021. 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, 2021, through December 31, 2021, 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; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Semi-Annual Statement; fraud that is material, either quantitatively or qualitatively, to the Semi-Annual Statement; and any other instances that warrant the attention of those charged with governance. 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 no findings that are required to be reported under *Government Auditing Standards*.

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.

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska

May 20, 2022

SARPY COUNTY TREASURER
SEMI-ANNUAL STATEMENT
For the Period July 1, 2021, through December 31, 2021

CASH AND SECURITIES	BALANCES
BANKS LOCATED WITHIN SARPY COUNTY	\$ 125,752,462.44
BANKS LOCATED OUTSIDE OF SARPY COUNTY	11,328,491.17
INVESTMENTS	16,650,000.00
CASH AND CHECKS IN TRANSIT TO BANKS	5,240,859.06
CASH AND CHECKS IN TREASURER'S OFFICE	16,585.52
ITEMS IN LIEU OF CASH AND CHECKS IN TREASURER'S OFFICE	2,903.91
TOTAL CASH AND SECURITIES	\$ 158,991,302.10

FUND CATEOGRY	BEGINNING BALANCE	RECEIPTS	TRANSFERS TO/FROM	DISBURSEMENTS	COLLECTIONS COMMISSIONS	ENDING BALANCE
STATE FUNDS	\$ 4,393,229.11	\$ 23,751,049.61	\$ 79,052.35	\$ (24,557,695.67)	\$ -	\$ 3,665,635.40
COUNTY FUNDS	94,657,310.44	53,046,383.10	-	(70,395,716.50)	1,898,452.26	79,206,429.30
CITY FUNDS	1,535,861.20	24,330,280.57	2,972,304.79	(26,308,892.01)	(203,703.02)	2,325,851.53
SCHOOL FUNDS	7,464,538.70	117,273,260.86	-	(113,572,137.55)	(959,452.36)	10,206,209.65
FIRE FUNDS	247,097.83	4,259,658.79	4.67	(4,177,394.10)	(79,251.14)	250,116.05
SID FUNDS	62,598,142.88	81,798,898.90	21,687.02	(80,761,005.78)	(610,925.61)	63,046,797.41
OTHER FUNDS	221,071.86	4,393,492.76	-	(4,297,026.14)	(27,275.72)	290,262.76
GRAND TOTALS	\$ 171,117,252.02	\$ 308,853,024.59	\$ 3,073,048.83	\$ (324,069,867.75)	\$ 17,844.41	\$ 158,991,302.10

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, 2021, through December 31, 2021

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 AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
STATE FUNDS		
6001 - STATE GENERAL	101000 - POOLED CASH	\$ 1,050.63
6003 - OVERLOAD FINES	101000 - POOLED CASH	956.25
6009 - NEBRASKA SALES TAX	101000 - POOLED CASH	2,848,022.27
6021 - NEBRASKA TIRE TAX	101000 - POOLED CASH	4,978.11
6026 - BOAT SALES TAX	101000 - POOLED CASH	11,412.19
6027 - ATV SALES TAX	101000 - POOLED CASH	8,915.28
6029 - STATE MOTOR VEHICLE FEES	101000 - POOLED CASH	790,300.67
STATE FUNDS TOTAL		\$ 3,665,635.40
COUNTY FUNDS		
0100 - COUNTY GENERAL	101000 - POOLED CASH	\$ 14,204,688.59
0100 - COUNTY GENERAL	115100 - INVESTMENTS ON HAND	3,435,000.00
0200 - PUBLIC WORKS	101000 - POOLED CASH	4,150,176.64
0205 - PW - ASIP	101000 - POOLED CASH	448,005.62
0206 - PW - ROAD PROJECTS	101000 - POOLED CASH	4,196,368.34
0941 - E911 COMMUNICATIONS	101000 - POOLED CASH	2,844,260.32
0943 - E911 WIRELESS SERVICE	101000 - POOLED CASH	97,171.81
0944 - E911 WIRELESS SINKING	101000 - POOLED CASH	66,748.31
0960 - PLANNING-WIRELESS TOWERS	101000 - POOLED CASH	195,275.03
0986 - CSCA INCENTIVE	101000 - POOLED CASH	183,324.87
0990 - TOURISM	101000 - POOLED CASH	562,027.06
0991 - VISITORS IMPROVEMENT FUND	101000 - POOLED CASH	360,848.61
1800 - REG OF DEEDS P&M TECH	101000 - POOLED CASH	867,220.51
2360 - COUNTY DRUG ENFORCEMENT	101000 - POOLED CASH	1,697.74
2383 - SG-JUSTICE REINVESTMENT	101000 - POOLED CASH	51,357.64
2387 - LB561 GRANT	101000 - POOLED CASH	189,587.06
2410 - FED FORFEITURES-SHERIFF	101000 - POOLED CASH	59,004.40
2411 - FED FORFEITURE-CA	101000 - POOLED CASH	23,476.61
2412 - SCAAP	101000 - POOLED CASH	(31,305.26)
2413 - SOC SECURITY INCENTIVE	101000 - POOLED CASH	(944.04)
2415 - STOP PROGRAM	101000 - POOLED CASH	27,070.62
2416 - SWAT/CNU	101000 - POOLED CASH	8,645.55
2520 - FEDERAL GRANT FUNDS	101000 - POOLED CASH	408,611.01
2530 - COVID AMERICAN RESCUE PLAN	101000 - POOLED CASH	17,669,871.74
2700 - INHERITANCE TAX	101000 - POOLED CASH	7,995,250.63
2800 - KENO	101000 - POOLED CASH	148,761.98
3300 - BONDS-CORRECTIONAL CENTER	101000 - POOLED CASH	81,600.81
3311 - BONDS - STADIUM (PRIVATE)	101000 - POOLED CASH	361,042.56
3504 - STADIUM-CAPITAL MAINT	101000 - POOLED CASH	190,805.85
4602 - COUNTY SINKING FUND	101000 - POOLED CASH	678,222.04
5200 - LANDFILL	101000 - POOLED CASH	1,915,741.93
5201 - LANDFILL CLOSURE	101000 - POOLED CASH	3,891,621.15
5250 - SEWER-PAPIO WS CONNECT	101000 - POOLED CASH	8,658,431.70
5251 - SEWER-PAPIO WS OPS	101000 - POOLED CASH	674,796.39
5253 - PLANNING-PAPIO WS OPS	101000 - POOLED CASH	231,393.05
5254 - PLANNING-TIBURON SID SEWER	101000 - POOLED CASH	25.00
5255 - SEWER- S SARPY CONNECTION	101000 - POOLED CASH	4,167,814.44
5256 - PLANNING-S SARPY WS OPS	101000 - POOLED CASH	49,635.53
5257 - SEWER - SSARPY WS-OPERATIONS	101000 - POOLED CASH	143,097.46
COUNTY FUNDS TOTAL		\$ 79,206,429.30

(Continued)

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND		ACCOUNT	12/31/2021 FUND BALANCE
CITY FUNDS			
8601 - BELLEVUE CITY GENERAL	101000 - POOLED CASH	\$	914,002.72
8602 - PAPILLION CITY GENERAL	101000 - POOLED CASH		289,021.46
8603 - LAVISTA CITY GENERAL	101000 - POOLED CASH		480,583.68
8604 - GRETN A CITY GENERAL	101000 - POOLED CASH		24,403.44
8605 - SPRINGFIELD CITY GENERAL	101000 - POOLED CASH		15,962.97
8701 - BELLEVUE CITY BOND	101000 - POOLED CASH		297,170.76
8702 - PAPILLION CITY BOND	101000 - POOLED CASH		93,176.51
8703 - LAVISTA CITY BOND	101000 - POOLED CASH		44,102.44
8704 - GRETN A CITY BOND	101000 - POOLED CASH		27,788.71
8705 - SPRINGFIELD CITY BOND	101000 - POOLED CASH		4,706.33
8754 - GRETN A CITY STREET	101000 - POOLED CASH		17,117.79
8756 - PAPILLION CAPITAL IMPROVEMENT	101000 - POOLED CASH		102,650.17
8771 - BELLEVUE CITY WEED LIEN	101000 - POOLED CASH		15,164.55
CITY FUNDS TOTAL			\$ 2,325,851.53
SCHOOL FUNDS			
6101 - BELLEVUE SCHOOL GENERAL	101000 - POOLED CASH	\$	1,455,900.75
6102 - PAPILLION~LAVISTA SCH GEN	101000 - POOLED CASH		3,240,688.67
6103 - GRETN A SCHOOL GENERAL	101000 - POOLED CASH		1,145,670.12
6104 - SOUTH SARPY SCHOOL GENERAL	101000 - POOLED CASH		826,211.30
6105 - OMAHA SCHOOL GENERAL	101000 - POOLED CASH		459,488.49
6106 - ASHLAND~GREENWOOD SCHOOL GEN.	101000 - POOLED CASH		2,782.35
6107 - MILLARD SCHOOL GENERAL	101000 - POOLED CASH		632,902.49
6108 - PORTAL SCHOOL GENERAL	101000 - POOLED CASH		82.14
6109 - LOUISVILLE SCHOOL GENERAL	101000 - POOLED CASH		1,044.30
6201 - BELLEVUE SCHOOL BOND	101000 - POOLED CASH		170,482.12
6203 - GRETN A SCHOOL BOND	101000 - POOLED CASH		312,365.52
6204 - SOUTH SARPY SCHOOL BOND	101000 - POOLED CASH		15,576.91
6205 - OMAHA SCHOOL BOND	101000 - POOLED CASH		59,876.21
6207 - MILLARD SCHOOL BOND	101000 - POOLED CASH		42,658.74
6209 - LOUISVILLE SCHOOL~O-BOND	101000 - POOLED CASH		2.59
6211 - SD AS-1 9-12 BOND	101000 - POOLED CASH		816.20
6212 - ASHLAND SCHOOL BOND FUND	101000 - POOLED CASH		0.29
6214 - SPRINGFLD PLATT VW SCH BOND 2	101000 - POOLED CASH		84,204.69
6253 - SCHL DIST 27 BOND 3	101000 - POOLED CASH		6,419.33
6254 - PAPILLION-LAVISTA BOND 4	101000 - POOLED CASH		148,378.62
6259 - LOUISVILLE SCHOOL~N-BOND	101000 - POOLED CASH		114.66
6260 - PAPILLION-LAVISTA BOND 5	101000 - POOLED CASH		157,270.78
6261 - SCHOOL DIST #27 BOND 6	101000 - POOLED CASH		311,395.55
6302 - PAPILLION~LAVISTA SCH BLDG.	101000 - POOLED CASH		68,464.03
6303 - GRETN A SCHOOL BUILDING	101000 - POOLED CASH		24,381.87
6304 - SOUTH SARPY SCHOOL BUILDING	101000 - POOLED CASH		136,008.70
6305 - OMAHA SCHOOL BUILDING	101000 - POOLED CASH		13,077.44
6306 - ASHLAND~GREENWOOD SCH BLDG.	101000 - POOLED CASH		0.53
6307 - MILLARD SCHOOL BUILDING	101000 - POOLED CASH		16,209.43
6309 - LOUISVILLE SCHOOL BUILDING	101000 - POOLED CASH		53.13
6311 - S SARPY QUAL CAPITAL PURPOSE	101000 - POOLED CASH		16,462.39
6400 - HIGH SCHOOL TUITION	101000 - POOLED CASH		72,061.80
6600 - ELEMENTARY LEARNING COMM	101000 - POOLED CASH		93,041.05
6601 - BELLEVUE LC - GENERAL	101000 - POOLED CASH		7.66
6602 - BENNINGTON LC-GENERAL	101000 - POOLED CASH		1.67

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
6603 - DC WEST COMM LC - GENERAL	101000 - POOLED CASH	0.80
6604 - ELKHORN LC - GENERAL	101000 - POOLED CASH	6.12
6605 - GRETNA LC - GENERAL	101000 - POOLED CASH	3.23
6606 - MILLARD LC - GENERAL	101000 - POOLED CASH	16.50
6607 - OMAHA LC - GENERAL	101000 - POOLED CASH	46.63
6608 - PAPILLION LAVISTA LC GENERAL	101000 - POOLED CASH	8.81
6609 - RALSTON - LC - GENERAL	101000 - POOLED CASH	2.20
6610 - S SARPY 46 LC - GENERAL	101000 - POOLED CASH	0.87
6611 - WESTSIDE LC GENERAL	101000 - POOLED CASH	3.35
6700 - LEARNING COMMUNITY CAPITAL	101000 - POOLED CASH	234.69
6712 - LEARNING COMM-ELEM CAPITAL	101000 - POOLED CASH	7,597.82
6801 - OMAHA SCHOOLS UNDERTAKING	101000 - POOLED CASH	4,600.72
6901 - EDUC SERVICE UNIT #3	101000 - POOLED CASH	87,359.80
6902 - EDUC SERVICE UNIT #19-OMAHA	101000 - POOLED CASH	5,252.22
6903 - EDUC SERVICE UNIT #2	101000 - POOLED CASH	58.37
7100 - METRO TECH COLLEGE~GENERAL	101000 - POOLED CASH	463,354.30
7200 - METRO TECH COLLEGE~BOND	101000 - POOLED CASH	123,560.70
SCHOOL FUNDS TOTAL		\$ 10,206,209.65
FIRE FUNDS		
7701 - EASTERN SARPY FIRE DISTRICT	101000 - POOLED CASH	\$ 22,487.06
7703 - PAPILLION FIRE DISTRICT	101000 - POOLED CASH	65,913.60
7704 - MILLARD SUBURBAN FIRE DISTRICT	101000 - POOLED CASH	25,520.60
7705 - SPRINGFIELD FIRE DISTRICT	101000 - POOLED CASH	8,482.45
7706 - GRETNA FIRE DISTRICT	101000 - POOLED CASH	16,550.15
7802 - EAST SARPY FIRE BOND	101000 - POOLED CASH	2,839.32
7805 - PAPILLION RURAL FIRE BOND	101000 - POOLED CASH	12,980.32
7806 - GRETNA RURAL FIRE SINKING	101000 - POOLED CASH	256.91
7807 - MILLARD AMBULANCE	101000 - POOLED CASH	14,892.28
7808 - GRETNA RUR FIRE BOND	101000 - POOLED CASH	15,761.08
7810 - PAPILLION FIRE AMBULANCE	101000 - POOLED CASH	44,823.13
7811 - SPRINGFIELD FIRE BOND	101000 - POOLED CASH	19,609.15
FIRE FUNDS TOTAL		\$ 250,116.05
SID FUNDS		
7923 - SID #23 GENERAL	101000 - POOLED CASH	\$ 166,256.64
7924 - SID #24 GENERAL	101000 - POOLED CASH	33,025.30
7929 - SID #29 GENERAL	101000 - POOLED CASH	14,052.55
7934 - SID #34 GENERAL	101000 - POOLED CASH	25,916.15
7938 - SID #38 GENERAL	101000 - POOLED CASH	6,125.86
7952 - SID #52 GENERAL	101000 - POOLED CASH	650,088.65
7965 - SID #65 GENERAL	101000 - POOLED CASH	11,950.04
7967 - SID #67 GENERAL	101000 - POOLED CASH	162,604.75
7968 - SID #68 GENERAL	101000 - POOLED CASH	1,904.59
7979 - SID #79 GENERAL	101000 - POOLED CASH	131,148.86
7981 - SID #81 GENERAL	101000 - POOLED CASH	145,117.04
7987 - SID #87 GENERAL	101000 - POOLED CASH	73,824.76
7992 - SID #92 GENERAL	101000 - POOLED CASH	41,027.78
7996 - SID #96 GENERAL	101000 - POOLED CASH	96,612.13
7997 - SID #97 GENERAL	101000 - POOLED CASH	383,255.96
8001 - SID #101 GENERAL	101000 - POOLED CASH	153,868.65
8004 - SID #104 GENERAL	101000 - POOLED CASH	53,579.78

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
8011 - SID #111 GENERAL	101000 - POOLED CASH	29,105.50
8030 - SID #130 GENERAL	101000 - POOLED CASH	29,122.76
8033 - SID #133 GENERAL	101000 - POOLED CASH	6,185.80
8051 - SID #151 GENERAL	101000 - POOLED CASH	5,770.13
8056 - SID #156 GENERAL	101000 - POOLED CASH	254,680.29
8058 - SID #158 GENERAL	101000 - POOLED CASH	661,578.76
8062 - SID #162 GENERAL	101000 - POOLED CASH	175,195.47
8063 - SID #163 GENERAL	101000 - POOLED CASH	7,831.34
8064 - SID #164 GENERAL	101000 - POOLED CASH	10,634.85
8065 - SID #165 GENERAL	101000 - POOLED CASH	84,713.47
8072 - SID #172 GENERAL	101000 - POOLED CASH	62,691.13
8072 - SID #172 GENERAL	115100 - INVESTMENTS ON HAND	60,000.00
8089 - SID #189 GENERAL	101000 - POOLED CASH	84,401.42
8090 - SID #190 GENERAL	101000 - POOLED CASH	33,400.05
8091 - SID #191 GENERAL	101000 - POOLED CASH	13,215.60
8092 - SID #192 GENERAL	101000 - POOLED CASH	(7,703.67)
8099 - SID #199 GENERAL	101000 - POOLED CASH	66,135.18
8099 - SID #199 GENERAL	115100 - INVESTMENTS ON HAND	35,000.00
8104 - SID #204 GENERAL	101000 - POOLED CASH	80,329.93
8107 - SID #207 GENERAL	101000 - POOLED CASH	69,174.04
8110 - SID #210 GENERAL	101000 - POOLED CASH	17,846.53
8116 - SID #216 GENERAL	101000 - POOLED CASH	792,056.53
8120 - SID #220 GENERAL	101000 - POOLED CASH	477,681.52
8121 - SID #221 GENERAL	101000 - POOLED CASH	193,134.09
8123 - SID #223 GENERAL	101000 - POOLED CASH	87,804.14
8124 - SID #224 GENERAL	101000 - POOLED CASH	56,462.18
8125 - SID #225 GENERAL	101000 - POOLED CASH	213,695.48
8128 - SID #228 GENERAL	101000 - POOLED CASH	92,127.38
8130 - SID #230 GENERAL	101000 - POOLED CASH	57,762.79
8131 - SID #231 GENERAL	101000 - POOLED CASH	5,065.70
8132 - SID #232 GENERAL	101000 - POOLED CASH	6,568.80
8133 - SID #233 GENERAL	101000 - POOLED CASH	246,935.92
8134 - SID #234 GENERAL	101000 - POOLED CASH	138,459.34
8135 - SID #235 GENERAL	101000 - POOLED CASH	134,818.34
8136 - SID #236 GENERAL	101000 - POOLED CASH	96,821.16
8137 - SID 237 GEN	101000 - POOLED CASH	31,470.15
8138 - SID 238 GENERAL	101000 - POOLED CASH	87,668.90
8140 - SID 240 GENERAL	101000 - POOLED CASH	68,726.25
8140 - SID 240 GENERAL	115100 - INVESTMENTS ON HAND	50,000.00
8141 - SID #241 GENERAL	101000 - POOLED CASH	63,033.26
8142 - SID #242 GENERAL	101000 - POOLED CASH	15,702.59
8143 - SID 243 GENERAL	101000 - POOLED CASH	309,980.63
8144 - SID #244 GENERAL	101000 - POOLED CASH	47,637.52
8145 - SID #245 GENERAL	101000 - POOLED CASH	195,859.31
8146 - SID 246 GENERAL	101000 - POOLED CASH	240,701.93
8148 - SID #248 GENERAL	101000 - POOLED CASH	47,121.97
8149 - SID #249 GENERAL	101000 - POOLED CASH	232,956.31
8155 - SID 255 GENERAL	101000 - POOLED CASH	52,647.45
8155 - SID 255 GENERAL	115100 - INVESTMENTS ON HAND	65,000.00
8157 - SID #257 GENERAL	101000 - POOLED CASH	170,445.28
8160 - SID 260 GENERAL	101000 - POOLED CASH	327,774.09
8161 - SID #261 GENERAL	101000 - POOLED CASH	457,880.75

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
8163 - SID 263 GENERAL	101000 - POOLED CASH	225,587.12
8164 - SID 264 GENERAL	101000 - POOLED CASH	675,109.47
8166 - SID 266 GENERAL	101000 - POOLED CASH	94,241.33
8168 - SID 268 GENERAL	101000 - POOLED CASH	65,095.78
8170 - SID 270 GENERAL	101000 - POOLED CASH	346,318.61
8172 - SID 272 GENERAL	101000 - POOLED CASH	159,770.38
8174 - SID 274 GENERAL	101000 - POOLED CASH	173,949.80
8175 - SID 275 GENERAL	101000 - POOLED CASH	203,560.51
8176 - SID 276 GENERAL	101000 - POOLED CASH	46,199.77
8176 - SID 276 GENERAL	115100 - INVESTMENTS ON HAND	270,000.00
8178 - SID 278 GENERAL	101000 - POOLED CASH	202,854.86
8185 - SID 285 GENERAL	101000 - POOLED CASH	9,903.79
8186 - SID 286 GENERAL	101000 - POOLED CASH	54,219.92
8188 - SID 288 GENERAL	101000 - POOLED CASH	64,439.48
8190 - SID 290 GENERAL	101000 - POOLED CASH	9,819.01
8191 - SID 291 GENERAL	101000 - POOLED CASH	210,448.00
8192 - SID 292 GENERAL	101000 - POOLED CASH	71,893.66
8192 - SID 292 GENERAL	115100 - INVESTMENTS ON HAND	470,000.00
8193 - SID 293 GENERAL	101000 - POOLED CASH	5,342.79
8194 - SID 294 GENERAL	101000 - POOLED CASH	129,080.39
8195 - SID 295 GENERAL	101000 - POOLED CASH	3,589.61
8196 - SID 296 GENERAL	101000 - POOLED CASH	6,258.04
8197 - SID 297 GENERAL	101000 - POOLED CASH	170,333.51
8198 - SID 298 GEN	101000 - POOLED CASH	12,038.51
8199 - SID 299	101000 - POOLED CASH	73,635.66
8199 - SID 299	115100 - INVESTMENTS ON HAND	290,000.00
8223 - SID #23 BOND	101000 - POOLED CASH	150,078.10
8229 - SID #29 BOND	101000 - POOLED CASH	109,843.74
8234 - SID #34 BOND	101000 - POOLED CASH	62,675.23
8238 - SID #38 BOND	101000 - POOLED CASH	16,123.83
8252 - SID #52 BOND	101000 - POOLED CASH	3,281.32
8265 - SID #65 BOND	101000 - POOLED CASH	281,288.38
8267 - SID #67 BOND	101000 - POOLED CASH	155,364.92
8268 - SID #68 BOND	101000 - POOLED CASH	41,110.75
8279 - SID #79 BOND	101000 - POOLED CASH	17,179.13
8281 - SID #81 BOND	101000 - POOLED CASH	177,423.24
8287 - SID #87 BOND	101000 - POOLED CASH	69,853.65
8292 - SID #92 BOND	101000 - POOLED CASH	71,233.96
8296 - SID #96 BOND	101000 - POOLED CASH	247.13
8297 - SID #97 BOND	101000 - POOLED CASH	129,836.42
8301 - SID #101 BOND	101000 - POOLED CASH	269,304.11
8304 - SID #104 BOND	101000 - POOLED CASH	9,499.59
8311 - SID #111 BOND	101000 - POOLED CASH	39,988.47
8333 - SID #133 BOND	101000 - POOLED CASH	36,481.07
8333 - SID #133 BOND	115100 - INVESTMENTS ON HAND	205,000.00
8351 - SID #151 BOND	101000 - POOLED CASH	4,817.48
8356 - SID #156 BOND	101000 - POOLED CASH	243,007.82
8358 - SID #158 BOND	101000 - POOLED CASH	993,678.72
8362 - SID #162 BOND	101000 - POOLED CASH	334,375.47
8363 - SID #163 BOND	101000 - POOLED CASH	59,937.07
8363 - SID #163 BOND	115100 - INVESTMENTS ON HAND	50,000.00
8364 - SID #164 BOND	101000 - POOLED CASH	13,383.87

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
8365 - SID #165 BOND	101000 - POOLED CASH	23,016.84
8372 - SID #172 BOND	101000 - POOLED CASH	9,063.75
8389 - SID #189 BOND	101000 - POOLED CASH	71,473.76
8389 - SID #189 BOND	115100 - INVESTMENTS ON HAND	120,000.00
8390 - SID #190 BOND	101000 - POOLED CASH	531,489.79
8391 - SID #191 BOND	101000 - POOLED CASH	25,830.89
8392 - SID #192 BOND	101000 - POOLED CASH	643,337.48
8399 - SID #199 BOND	101000 - POOLED CASH	73,490.52
8399 - SID #199 BOND	115100 - INVESTMENTS ON HAND	270,000.00
8404 - SID #29 SERVICE USE FEE	101000 - POOLED CASH	40,319.30
8405 - SID #101 SERVICE USE FEES	101000 - POOLED CASH	81,887.17
8406 - SID #230 USE FEES	101000 - POOLED CASH	0.01
8407 - SID #23 USE FEE	101000 - POOLED CASH	13,284.11
8408 - SID #79 SERVICE USE FEE	101000 - POOLED CASH	19,864.40
8411 - SID 158 SERVICE FEE	101000 - POOLED CASH	117,081.70
8804 - SID #204 BOND	101000 - POOLED CASH	102,083.44
8807 - SID #207 BOND	101000 - POOLED CASH	45,221.96
8810 - SID #210 BOND	101000 - POOLED CASH	226,443.58
8816 - SID #216 BOND	101000 - POOLED CASH	1,107,514.93
8820 - SID #220 BOND	101000 - POOLED CASH	319,567.11
8821 - SID #221 BOND	101000 - POOLED CASH	31,733.66
8823 - SID #223 BOND	101000 - POOLED CASH	163,329.41
8824 - SID #224 BOND	101000 - POOLED CASH	263,578.53
8825 - SID #225 BOND	101000 - POOLED CASH	72,426.45
8828 - SID #228 BOND	101000 - POOLED CASH	317,496.60
8830 - SID 230 BOND	101000 - POOLED CASH	145,402.22
8831 - SID #231 BOND	101000 - POOLED CASH	20,285.31
8832 - SID #232 BOND	101000 - POOLED CASH	8,570.23
8833 - SID #233 BOND	101000 - POOLED CASH	100,080.55
8834 - SID #234 BOND	101000 - POOLED CASH	19,526.98
8835 - SID #235 BOND	101000 - POOLED CASH	87,501.89
8836 - SID #236 BOND	101000 - POOLED CASH	101,081.61
8837 - SID 237 BOND	101000 - POOLED CASH	38,614.97
8837 - SID 237 BOND	115100 - INVESTMENTS ON HAND	355,000.00
8838 - SID 238 BOND	101000 - POOLED CASH	312,427.29
8840 - SID #240 BOND	101000 - POOLED CASH	288,091.22
8840 - SID #240 BOND	115100 - INVESTMENTS ON HAND	535,000.00
8841 - SID #241 BOND	101000 - POOLED CASH	112,401.34
8842 - SID 242 BOND	101000 - POOLED CASH	26,680.51
8843 - SID 243 BOND	101000 - POOLED CASH	350,408.80
8844 - SID #244 BOND	101000 - POOLED CASH	60,588.53
8845 - SID #245 BOND	101000 - POOLED CASH	189,886.24
8846 - SID 246 BOND	101000 - POOLED CASH	641,782.81
8848 - SID #248 BOND	101000 - POOLED CASH	5,539.97
8848 - SID #248 BOND	115100 - INVESTMENTS ON HAND	260,000.00
8849 - SID 249 BOND	101000 - POOLED CASH	34,454.12
8855 - SID #255 BOND	101000 - POOLED CASH	34,235.58
8855 - SID #255 BOND	115100 - INVESTMENTS ON HAND	180,000.00
8857 - SID #257 BOND	101000 - POOLED CASH	324,458.71
8860 - SID 260 BOND	101000 - POOLED CASH	223,669.91
8861 - SID #261 BOND	101000 - POOLED CASH	650,204.34
8863 - SID 263 BOND	101000 - POOLED CASH	149,893.49

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
8864 - SID 264 BOND	101000 - POOLED CASH	1,566,701.19
8866 - SID 266 BOND	101000 - POOLED CASH	878,822.65
8868 - SID 268 BOND	101000 - POOLED CASH	125,714.09
8870 - SID 270 BOND	101000 - POOLED CASH	250,866.61
8872 - SID 272 BOND	101000 - POOLED CASH	819,801.72
8874 - SID 274 BOND	101000 - POOLED CASH	41,029.07
8875 - SID 275 BOND	101000 - POOLED CASH	266,925.55
8876 - SID 276 BOND	101000 - POOLED CASH	37,299.79
8876 - SID 276 BOND	115100 - INVESTMENTS ON HAND	100,000.00
8878 - SID 278 BOND FUND	101000 - POOLED CASH	390,166.93
8886 - SID 286 BOND	101000 - POOLED CASH	222,803.16
8888 - SID 288 BOND	101000 - POOLED CASH	62,310.73
8890 - SID 290 BOND	101000 - POOLED CASH	12,130.07
8890 - SID 290 BOND	115100 - INVESTMENTS ON HAND	240,000.00
8891 - SID 291 BOND FUND	101000 - POOLED CASH	820,920.18
8892 - SID 292 BOND	101000 - POOLED CASH	189,689.31
8892 - SID 292 BOND	115100 - INVESTMENTS ON HAND	790,000.00
8893 - SID 293 BOND	101000 - POOLED CASH	86,211.76
8893 - SID 293 BOND	115100 - INVESTMENTS ON HAND	880,000.00
8894 - SID 294 BOND	101000 - POOLED CASH	688,975.37
8895 - SID 295 BOND	101000 - POOLED CASH	137,053.38
8896 - SID 296 BOND	101000 - POOLED CASH	50,361.29
8896 - SID 296 BOND	115100 - INVESTMENTS ON HAND	185,000.00
8897 - SID 297 BOND	101000 - POOLED CASH	1,507,623.22
8898 - SID 298 BOND FUND	101000 - POOLED CASH	105,200.52
8899 - SID 299 BOND	101000 - POOLED CASH	11,564.52
8899 - SID 299 BOND	115100 - INVESTMENTS ON HAND	1,565,000.00
9000 - SID 300 GENERAL	101000 - POOLED CASH	4,108.90
9001 - SID 301 GENERAL	101000 - POOLED CASH	392,950.25
9002 - SID 302 GEN	101000 - POOLED CASH	444.07
9003 - SID 303 GEN	101000 - POOLED CASH	179,053.57
9004 - SID 304 GEN FUND	101000 - POOLED CASH	53,228.79
9005 - SID 305 GENERAL	101000 - POOLED CASH	6,135.41
9006 - SID 306 GEN	101000 - POOLED CASH	61,884.23
9006 - SID 306 GEN	115100 - INVESTMENTS ON HAND	70,000.00
9007 - SID 307 GENERAL	101000 - POOLED CASH	19,097.07
9008 - SID 308 GEN	101000 - POOLED CASH	62,738.76
9009 - SID 309 GEN	101000 - POOLED CASH	8,426.38
9010 - SID 310 GENERAL	101000 - POOLED CASH	5,124.00
9011 - SID 311 GEN FUND	101000 - POOLED CASH	9,325.92
9012 - SID 312 GEN FUND	101000 - POOLED CASH	7,929.92
9013 - SID 313 GEN FUND	101000 - POOLED CASH	12,005.03
9014 - SID 314 GEN FUND	101000 - POOLED CASH	63,685.54
9015 - SID 315 GEN FUND	101000 - POOLED CASH	30,033.27
9016 - SID 316 GEN FUND	101000 - POOLED CASH	6,254.07
9017 - SID 317 GENERAL	101000 - POOLED CASH	29,809.13
9017 - SID 317 GENERAL	115100 - INVESTMENTS ON HAND	75,000.00
9018 - SID 318 GENERAL	101000 - POOLED CASH	6,176.73
9019 - SID 319 GEN FUND	101000 - POOLED CASH	9,294.32
9020 - SID 320 GENERAL	101000 - POOLED CASH	18,699.07
9021 - SID 321 GENERAL	101000 - POOLED CASH	4,045.67
9022 - SID #322 GENERAL	101000 - POOLED CASH	38,115.86

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
9022 - SID #322 GENERAL	115100 - INVESTMENTS ON HAND	40,000.00
9023 - SID 323 GENERAL	101000 - POOLED CASH	3,199.83
9024 - SID 324 GENERAL	101000 - POOLED CASH	1,363.01
9025 - SID 325 GENERAL	101000 - POOLED CASH	3,195.90
9026 - SID 326 GENERAL	101000 - POOLED CASH	11,862.58
9027 - SID 327 GENERAL	101000 - POOLED CASH	7,944.53
9028 - SID 328 GENERAL	101000 - POOLED CASH	4,610.19
9030 - SID 330 GENERAL	101000 - POOLED CASH	46,786.38
9031 - SID 331 GENERAL	101000 - POOLED CASH	5,611.97
9032 - SID 332 GENERAL	101000 - POOLED CASH	431.35
9033 - SID 333 GENERAL	101000 - POOLED CASH	9,071.85
9034 - SID 334 GENERAL	101000 - POOLED CASH	3,825.62
9035 - SID 335 GENERAL	101000 - POOLED CASH	2,902.12
9036 - SID 336 GENERAL	101000 - POOLED CASH	2,874.41
9037 - SID 337 GENERAL	101000 - POOLED CASH	1,619.24
9038 - SID 338 GENERAL	101000 - POOLED CASH	10,825.69
9039 - SID 339 GENERAL	101000 - POOLED CASH	2,725.14
9040 - SID 340 GENERAL	101000 - POOLED CASH	4,400.22
9043 - SID 343 GENERAL	101000 - POOLED CASH	2,516.35
9044 - SID 344 GENERAL	101000 - POOLED CASH	1,365.00
9100 - SID 300 BOND	101000 - POOLED CASH	5,249.92
9100 - SID 300 BOND	115100 - INVESTMENTS ON HAND	380,000.00
9101 - SID 301 BOND	101000 - POOLED CASH	437,739.95
9102 - SID 302 BOND FUND	101000 - POOLED CASH	195,794.05
9103 - SID 303 BOND FUND	101000 - POOLED CASH	145,408.06
9104 - SID 304 BOND FUND	101000 - POOLED CASH	324,451.05
9104 - SID 304 BOND FUND	115100 - INVESTMENTS ON HAND	695,000.00
9105 - SID 305 BOND	101000 - POOLED CASH	26,183.75
9105 - SID 305 BOND	115100 - INVESTMENTS ON HAND	385,000.00
9106 - SID 306 BOND FUND	101000 - POOLED CASH	1,156.58
9106 - SID 306 BOND FUND	115100 - INVESTMENTS ON HAND	205,000.00
9107 - SID 307 BOND	101000 - POOLED CASH	15,189.07
9107 - SID 307 BOND	115100 - INVESTMENTS ON HAND	400,000.00
9108 - SID 308 BOND	101000 - POOLED CASH	43,236.00
9108 - SID 308 BOND	115100 - INVESTMENTS ON HAND	800,000.00
9109 - SID 309 BOND	101000 - POOLED CASH	1,626,280.92
9110 - SID 310 BOND	101000 - POOLED CASH	412,171.26
9111 - SID 311 BOND FUND	101000 - POOLED CASH	900,865.88
9112 - SID 312 BOND FUND	101000 - POOLED CASH	26,395.93
9112 - SID 312 BOND FUND	115100 - INVESTMENTS ON HAND	555,000.00
9113 - SID 313 BOND FUND	101000 - POOLED CASH	405,591.69
9114 - SID 314 BOND FUND	101000 - POOLED CASH	433,410.18
9115 - SID 315 BOND FUND	101000 - POOLED CASH	3,759.31
9115 - SID 315 BOND FUND	115100 - INVESTMENTS ON HAND	260,000.00
9116 - SID 316 BOND FUND	101000 - POOLED CASH	185,167.22
9116 - SID 316 BOND FUND	115100 - INVESTMENTS ON HAND	275,000.00
9117 - SID 317 BOND	101000 - POOLED CASH	533,830.40
9117 - SID 317 BOND	115100 - INVESTMENTS ON HAND	240,000.00
9118 - SID 318 BOND	101000 - POOLED CASH	215,974.27
9119 - SID 319 BOND FUND	101000 - POOLED CASH	48,847.99
9120 - SID 320 BOND	101000 - POOLED CASH	1,010,753.37
9121 - SID 321 BOND	101000 - POOLED CASH	490,045.47

SARPY COUNTY TREASURER
CASH AND INVESTMENTS BY FUND - DECEMBER 31, 2021

Exhibit A

FUND	ACCOUNT	12/31/2021 FUND BALANCE
9123 - SID 323 BOND	101000 - POOLED CASH	93,610.72
9123 - SID 323 BOND	115100 - INVESTMENTS ON HAND	415,000.00
9124 - SID 324 BOND	101000 - POOLED CASH	671,316.32
9125 - SID 325 BOND	101000 - POOLED CASH	105,817.28
9125 - SID 325 BOND	115100 - INVESTMENTS ON HAND	50,000.00
9126 - SID 326 BOND	101000 - POOLED CASH	8,136.27
9126 - SID 326 BOND	115100 - INVESTMENTS ON HAND	475,000.00
9127 - SID 327 BOND	101000 - POOLED CASH	324,964.54
9128 - SID328 BOND	101000 - POOLED CASH	918,401.43
9128 - SID328 BOND	115100 - INVESTMENTS ON HAND	195,000.00
9130 - SID 330 BOND	101000 - POOLED CASH	322,653.12
9131 - SID 331 BOND	101000 - POOLED CASH	94,672.57
9131 - SID 331 BOND	115100 - INVESTMENTS ON HAND	300,000.00
9132 - SID 332 BOND	101000 - POOLED CASH	795,162.36
9133 - SID 333 BOND	101000 - POOLED CASH	192,929.18
9133 - SID 333 BOND	115100 - INVESTMENTS ON HAND	200,000.00
9134 - SID 334 BOND	101000 - POOLED CASH	166,828.80
9134 - SID 334 BOND	115100 - INVESTMENTS ON HAND	225,000.00
9135 - SID 335 BOND	101000 - POOLED CASH	851,388.16
9136 - SID 336 BOND	101000 - POOLED CASH	320,556.91
9137 - SID 337 BOND	101000 - POOLED CASH	1,803,079.31
9139 - SID 339 BOND	101000 - POOLED CASH	23,824.62
9140 - SID 340 BOND	101000 - POOLED CASH	2,351,111.02
9143 - SID 343 BOND	101000 - POOLED CASH	558,880.72
9154 - SID 354 BOND	101000 - POOLED CASH	400.00
SID FUNDS TOTAL		\$ 63,046,797.41
OTHER FUNDS		
6082 - WESTERN SARPY DRAINAGE	101000 - POOLED CASH	\$ 3,064.42
6083 - RUDERSDORF DRAINAGE	101000 - POOLED CASH	243.42
7300 - PAPIO-MISSOURI RIVER RES.DIST.	101000 - POOLED CASH	183,243.06
7302 - NRD BOND FUND	101000 - POOLED CASH	37,419.21
8482 - RURAL ROAD IMPROVEMENT DIST #1	101000 - POOLED CASH	3,271.53
8483 - RRID 1992-1 FAIRVIEW	101000 - POOLED CASH	15,249.35
8484 - RRID 1996-1 SPECASSES	101000 - POOLED CASH	8,078.30
9200 - AGRICULTURAL SOCIETY~GENERAL	101000 - POOLED CASH	6,431.94
9201 - AGRICULTURAL SOCIETY~BOND	101000 - POOLED CASH	10,403.64
9203 - AGRI SOCIETY CAP IMPROVEMENTS	101000 - POOLED CASH	162.84
9502 - PARTIAL PAYMENTS	101000 - POOLED CASH	7,318.16
9512 - PARTIAL PAY DIST WARR	101000 - POOLED CASH	14,304.89
9517 - LRC	101000 - POOLED CASH	1,072.00
OTHER FUNDS TOTAL		\$ 290,262.76
GRAND TOTAL		\$ 158,991,302.10

(Concluded)

SARPY COUNTY TREASURER
CASH AND SECURITIES BREAKOUT - DECEMBER 31, 2021

Exhibit B

Semi-Annual Description	12/31/2021 Book Balances
Banks Located Within Sarpy County	
Pinnacle Bank - Main Checking	\$ 17,812,859.93
Pinnacle Bank - MMKT	17,669,871.74
Pinnacle Bank - Real Estate	410,677.06
Pinnacle Bank - DMV	3,014,915.30
American National Bank - MMKT	8,195,647.58
Access Bank - DMV Refunds	24,012.88
Access Bank - MMKT	15,737,049.94
Five Points Bank - MMKT	22,457,027.03
Five Points Bank - SID Checking	1,234,206.29
Core Bank - ICS	38,955,143.07
Core Bank - MMKT	241,051.62
Banks Located Within Sarpy County Total	\$ 125,752,462.44
Banks Located Outside Sarpy County	
NPAIT - MMKT	\$ 7,828,050.51
Chase - MMKT	3,500,440.66
Banks Located Outside Sarpy County Total	\$ 11,328,491.17
Investments	
Five Points Bank - SID CDs	\$ 13,290,000.00
Five Points Bank - County General CDs	360,000.00
American National Bank CD	3,000,000.00
Investments Total	\$ 16,650,000.00
Cash And Checks In Transit To Banks	
Cash	\$ 11,407.04
Checks	5,229,452.02
Cash And Checks In Transit To Banks Total	\$ 5,240,859.06
Cash And Checks In Treasurer's Office	
Cash For Real Estate Drawers	\$ 200.00
Cash For Motor Vehicle Drawers	6,300.00
Cash In Vault	10,085.52
Cash And Checks In Treasurer's Office Total	\$ 16,585.52
Items In Lieu Of Cash And Checks In Treasurer's Office	
NSF - December 2021	\$ 2,903.91
Items In Lieu Of Cash And Checks In Treasurer's Office Total	\$ 2,903.91
Grand Total	\$ 158,991,302.10

SARPY COUNTY TREASURER
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
December 31, 2021

Exhibit C

Item	2017	2018	2019	2020	2021
Tax Certified by Assessor					
Real Estate	\$ 305,330,323	\$ 324,842,803	\$ 348,505,836	\$ 372,004,075	\$ 390,686,337
Personal and Specials	8,437,914	9,255,326	10,508,790	11,082,362	17,365,197
Total	<u>313,768,237</u>	<u>334,098,129</u>	<u>359,014,626</u>	<u>383,086,437</u>	<u>408,051,534</u>
Corrections					
Additions	975,698	345,357	107,753	90,359	1,230
Deductions	<u>(1,360,365)</u>	<u>(1,125,786)</u>	<u>(1,840,356)</u>	<u>(271,249)</u>	<u>(66,280)</u>
Net Additions/ (Deductions)	<u>(384,667)</u>	<u>(780,429)</u>	<u>(1,732,603)</u>	<u>(180,890)</u>	<u>(65,050)</u>
Corrected Certified Tax	<u>313,383,570</u>	<u>333,317,700</u>	<u>357,282,023</u>	<u>382,905,547</u>	<u>407,986,484</u>
Net Tax Collected by County Treasurer during Calendar Year Ending:					
December 31, 2017	21,092,028	-	-	-	-
December 31, 2018	291,350,266	12,579,305	-	-	-
December 31, 2019	898,825	317,872,201	15,818,395	-	-
December 31, 2020	(570)	2,631,656	338,221,418	14,263,439	-
December 31, 2021	<u>1,347</u>	<u>37,370</u>	<u>3,146,143</u>	<u>366,840,490</u>	<u>12,588,615</u>
Total Net Collections	<u>313,341,896</u>	<u>333,120,532</u>	<u>357,185,956</u>	<u>381,103,929</u>	<u>12,588,615</u>
Total Uncollected Tax	<u>\$ 41,674</u>	<u>\$ 197,168</u>	<u>\$ 96,067</u>	<u>\$ 1,801,618</u>	<u>\$ 395,397,869</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.06%</u>	<u>0.03%</u>	<u>0.47%</u>	<u>96.91%</u>

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