



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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April 16, 2024

Mark Tietz, Chairperson  
Village of Carroll  
PO Box 66  
Carroll, NE 68723

Dear Mr. Tietz:

We have received and reviewed the audit waiver request for the Village for the fiscal year ended September 30, 2023. **That request has been approved.**

As you may know, however, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding alleged financial improprieties by the Village of Carroll's (Village) former Clerk/Treasurer, Jamie Muhs. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation of the Village would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the Village. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted certain issues that merit corrective action.

### **Background Information**

The Village is located in Wayne County, Nebraska. The Board of Trustees (Board) is the governing body that exercises financial accountability and control over activities relevant to the operations of the Village. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all Village operations, and the primary responsibility for related fiscal matters.

The following comments and recommendations, which have been discussed with the appropriate members of the Village and its management, are intended to improve internal control or result in other operating efficiencies.

### **Comments and Recommendations**

#### **1. Alleged Fraud**

Jamie Muhs served as the Village Clerk/Treasurer from 2012 through 2023. On February 8, 2023, she submitted a letter of resignation to the Board effective May 12, 2023. While employed as the Village Clerk/Treasurer, Ms. Muhs had oversight and control over the Village's financial and utility billing processes, including issuing payments for the Village's expenses and the ability to apply credits on utility customer accounts when a payment was received.

The APA received allegations that Ms. Muhs had been using this authority to evade payment on her own utility customer account and not depositing cash payments received from other utility customers, as well as receiving several questionable reimbursement payments for "office supplies." Responding thereto, the APA obtained Ms. Muhs' personal bank account statements, Village bank account statements, and other supporting documentation for the period October 1, 2020, through January 31, 2024.

The following table summarizes Ms. Muhs’ suspected misappropriation of Village funds and utility services while employed as the Village Clerk/Treasurer:

Description	Total Amount of Possible Fraud
Alleged Improper Utility Billing Charge Write-Offs	\$ 2,668.50
Questionable Reimbursement Payments	\$ 8,957.46
<b>Total</b>	<b>\$ 11,625.96</b>

*Note: A total of 15 utility billing write-offs, along with 32 reimbursements paid to Ms. Muhs during the period, comprise the above amounts.*

The specifics of these alleged improprieties are discussed in further detail below. The APA attempted to contact Ms. Muhs regarding the suspected misappropriation through multiple means of correspondence; however, no response from Ms. Muhs has been received as of April 3, 2024.

**Nonpayment of Village Utilities**

Based upon Ms. Muhs’ utility customer history report obtained from the Village, she appears to have failed to pay \$3,054.18 owed for the usage of Village utilities during the period October 1, 2020, through May 31, 2023. This utility customer history report has been included herein as **Attachment A**. During this period, Ms. Muhs applied 15 credits, totaling \$2,668.50, as write-offs on her account for payments that she supposedly made.

The APA obtained both Ms. Muhs’ personal bank statements and the Village’s bank account statements in order to confirm whether or not these payments were being paid and deposited into the Village’s utility fund bank account. In examining both sets of bank statements, the APA observed that none of the payments comprising the amounts listed in the table above appear to have been paid out of Ms. Muhs’ bank account, nor were they deposited into the Village’s utility fund bank account. As a result, the APA questions whether Ms. Muhs’ made any payments to the Village for her utilities during this period. Instead, it seems that Ms. Muhs may have been improperly writing off the utility billings on her account. It is important to note also that, because the charges on her account were being marked as paid, no late fees were ever incurred for lack of payment.

The following is a summary of Ms. Muhs’ utility billings and supposed payments, as recorded on her utilities account history report, for the period examined:

Date	Billing Month	Billing Total	Alleged Improper Write-off	Alleged Improper Write-off Date
10/23/2020	October 2020		<b>Note 2</b>	
11/23/2020	November 2020	\$ 98.14	\$ 293.19	1/31/2021
12/21/2020	December 2020	\$ 98.14		
1/21/2021	January 2021	\$ 96.91		
2/22/2021	February 2021	\$ 98.49	\$ 98.49	3/22/2021
3/22/2021	March 2021	\$ 98.49	\$ 98.49	4/1/2021
4/26/2021	April 2021	\$ 101.65	\$ 101.65	5/20/2021
5/20/2021	May 2021	\$ 98.49		
6/25/2021	June 2021	\$ 103.24	\$ 308.13	7/29/2021
7/21/2021	July 2021	\$ 106.40		
8/25/2021	August 2021	\$ 103.24	\$ 103.24	9/25/2021
9/25/2021	September 2021	\$ 96.91	\$ 190.65	11/8/2021
10/30/2021	October 2021	\$ 93.74		
11/30/2021	November 2021	\$ 95.32	\$ 95.32	1/3/2022
1/1/2022	December 2021	\$ 93.74	\$ 93.74	1/12/2022
1/31/2022	January 2022	\$ 104.82	\$ 104.82	2/21/2022
2/21/2022	February 2022	\$ 96.02		
3/25/2022	March 2022	\$ 97.61	\$ 291.24	5/31/2022
4/21/2022	April 2022	\$ 97.61		
5/21/2022	May 2022	\$ 97.61		
6/22/2022	June 2022	\$ 99.19	\$ 307.07	7/31/2022
7/20/2022	July 2022	\$ 110.27		

Date	Billing Month	Billing Total	Alleged Improper Write-off	Alleged Improper Write-off Date
8/21/2022	August 2022	\$ 99.19	\$ 99.19	9/26/2022
9/20/2022	September 2022	\$ 96.02	\$ 193.63	11/30/2022
10/22/2022	October 2022	\$ 97.61		
11/21/2022	November 2022	\$ 96.02	\$ 289.65	2/8/2023
12/20/2022	December 2022	\$ 96.02		
1/21/2023	January 2023	\$ 97.61		
2/21/2023	February 2023	\$ 97.61	\$ 0.00	<b>Note 1</b>
3/24/2023	March 2023	\$ 94.44	\$ 0.00	<b>Note 1</b>
5/1/2023	April 2023	\$ 94.44	\$ 0.00	<b>Note 1</b>
5/31/2023	May 2023	\$ 99.19	\$ 0.00	<b>Note 1</b>
<b>Totals</b>		<b>\$ 3,054.18</b>	<b>\$ 2,668.50</b>	

**Note 1:** No payments were recorded on Ms. Muhs' customer history report related to these billings.

**Note 2:** According to the documentation obtained by the APA, it is unclear if the amount billed for October 2020, \$99.72, was written off. As a result, this amount has been excluded from the table above.

As shown on Attachment A herein, the outstanding balance of Ms. Muhs' utility account as of May 31, 2023, was \$385.68, or the difference between the charges of \$3,054.18 and the alleged improper write-offs of \$2,668.50. Furthermore, Ms. Muhs' utility account continued to be billed for services from June 1, 2023, through January 31, 2024, the outstanding balance of which stood at \$1,524.48 as of January 31, 2024.

In addition to the alleged nonpayment of her own utility account billings, the APA received concerns that cash payments made by other utility customers were not being deposited by the former Clerk/Treasurer into the Village's utility fund bank account. The APA obtained reports from the Village's utility billing system that listed the total payments recorded into the system during the period October 1, 2020, through May 31, 2023. These reports have been included herein as **Attachments B, C, and D**. The APA then compared the reports with the total deposits made into the Village's utility fund bank account. The table below shows the utility customer payment variances noted by the APA between these utility billing system reports and the utility fund bank account statements:

Period	Utility Billing System Report Payments	Utility Fund Bank Account Deposits	Variance
Fiscal Year 2021 (10/1/2020 to 9/30/2021)	\$ 142,403.46	\$ 127,089.59	\$ (15,313.87)
Fiscal Year 2022 (10/1/2021 to 9/30/2022)	\$ 155,788.27	\$ 131,262.26	\$ (24,526.01)
Fiscal Year 2023 (10/1/2022 to 5/31/2023)	\$ 72,456.62	\$ 80,081.26	\$ 7,624.64
<b>Totals</b>	<b>\$ 370,648.35</b>	<b>\$ 338,433.11</b>	<b>\$ (32,215.24)</b>

As shown clearly in the table above, significantly fewer deposits were made into the utility fund bank account than the number of payments recorded in the utility billing system in fiscal years 2021 and 2022; however, in fiscal year 2023, more deposits than payments were recorded in the system.

In examining the utility fund bank account statements, the APA noted that no cash appears to have been deposited by the former Clerk/Treasurer therein prior to her resignation. The APA was informed that the bank where the municipal accounts are held – Nebraska Bank – had notified Village representatives that no deposits of cash payments by the former Clerk/Treasurer were recorded before she resigned.

Multiple customers continue to pay for their utilities in cash, however, as they did previously while the former Clerk/Treasurer was employed with the Village. Nevertheless, these customers told Village representatives that they were never given credit for cash payments made to the former Clerk/Treasurer. Two customers in particular stated that they had made cash payments that were never credited to their accounts until after the former Clerk/Treasurer resigned. The APA verified with these customers that these cash payments were in fact paid to the Village. One of the customers expressed concerns that he began making payments in cash a couple of years prior and typically would place his cash payments into a drop-off box located at the Village office building; however, no credits would be applied to his next month's billing statement.

It should be noted also that in a little over 3 months after the former Clerk/Treasurer resigned in May 2023, at least \$500 in utility customer cash payments was deposited by the current Clerk/Treasurer into the Village’s utility fund bank account.

**Questionable Reimbursement Payments**

According to the Board’s meeting minutes, Ms. Muhs received, in addition to her monthly salary, reimbursement payments that were always identified on the claims listing as being for “office supplies.” Below is an image of an excerpt from the minutes for the meeting held on March 8, 2023, which shows the reimbursement claim of \$390.22 that was issued on that same day through check #1871:

CARROLL VILLAGE BOARD PROCEEDINGS CARROLL, NEBRASKA March 8, 2023	
Board of Trustees for the Village of Carroll met in regular session on the above date with the following members present: Mark Tietz, Dalton Dunklau, and Tamara Webb. Board members Diana Davis and Joseph Dangberg were absent. Also present Terry Schultz, State of Nebraska, and Jamie Muhs, Village clerk.	
Mark Tietz, Vice Chairperson, opened the meeting and pointed out the open meetings act as posted.	
Motion was made by Tamara Webb and seconded by Dalton Dunklau to approve the minutes of the February 8, 2023 meeting. Roll call vote. Aye-3. Nay-0. Motion carried.	
<b>Bills presented were as follows:</b>	
Jacob Davis.....	850.00
Jacob Davis.....	94.50
Waste Connections.....	2574.65
Jamie Muhs, salary.....	400.00
Jamie Muhs (office supplies).....	390.22

Between October 1, 2020, and May 31, 2023, Ms. Muhs received 32 reimbursement payments, including the one shown above, totaling \$8,957.46. The Village was unable to provide adequate documentation, however, to support any of those 32 reimbursement checks paid to Ms. Muhs.

In light of this lack of supporting documentation, the APA questions whether it was reasonable or necessary for Ms. Muhs to have been purchasing several hundred dollars’ worth of “office supplies” for the Village each month. The following table details these reimbursement payments:

Check #	Check Date	Cleared Date	Payee	Claim Purpose	Amount
1387	10/14/2020	10/15/2020	Jamie Muhs	Office Supplies	\$ 215.35
1404	11/11/2020	11/12/2020	Jamie Muhs	Office Supplies	\$ 205.05
1419	12/9/2020	12/10/2020	Jamie Muhs	Office Supplies	\$ 221.35
1435	1/13/2021	1/14/2021	Jamie Muhs	Office Supplies*	\$ 200.10
1456	2/10/2021	2/11/2021	Jamie Muhs	Office Supplies*	\$ 214.81
1472	3/10/2021	3/11/2021	Jamie Muhs	Office Supplies*	\$ 280.89
1486	4/14/2021	4/15/2021	Jamie Muhs	Office Supplies*	\$ 269.37
1503	5/12/2021	5/13/2021	Jamie Muhs	Office Supplies	\$ 151.30
1514	6/9/2021	6/10/2021	Jamie Muhs	Office Supplies*	\$ 246.00
1530	7/14/2021	7/15/2021	Jamie Muhs	Office Supplies*	\$ 220.10
1548	8/11/2021	8/12/2021	Jamie Muhs	Office Supplies	\$ 278.90
1565	9/8/2021	9/16/2021	Jamie Muhs	Office Supplies	\$ 508.89
1580	10/13/2021	10/14/2021	Jamie Muhs	Office Supplies	\$ 310.20
1601	11/10/2021	11/12/2021	Jamie Muhs	Office Supplies	\$ 336.60
1620	12/8/2021	12/9/2021	Jamie Muhs	Office Supplies	\$ 310.00
1638	1/12/2022	1/13/2022	Jamie Muhs	Office Supplies	\$ 270.30
1659	2/9/2022	2/14/2022	Jamie Muhs	Office Supplies*	\$ 375.00
1677	3/9/2022	3/15/2022	Jamie Muhs	Office Supplies	\$ 278.55
1675	4/13/2022	4/20/2022	Jamie Muhs	Office Supplies	\$ 250.55

Check #	Check Date	Cleared Date	Payee	Claim Purpose	Amount
1707	5/11/2022	5/12/2022	Jamie Muhs	Office Supplies	\$ 250.00
1722	6/8/2022	6/13/2022	Jamie Muhs	Office Supplies	\$ 235.00
1739	7/13/2022	7/18/2022	Jamie Muhs	Office Supplies	\$ 255.00
1754	8/10/2022	8/15/2022	Jamie Muhs	Office Supplies	\$ 222.30
1776	9/14/2022	9/15/2022	Jamie Muhs	Office Supplies	\$ 387.36
1788	10/12/2022	10/14/2022	Jamie Muhs	Office Supplies	\$ 278.75
1805	11/9/2022	11/14/2022	Jamie Muhs	Office Supplies	\$ 265.03
1821	12/14/2022	12/15/2022	Jamie Muhs	Office Supplies	\$ 255.35
1839	1/11/2023	1/13/2023	Jamie Muhs	Office Supplies	\$ 332.45
1854	2/8/2023	2/10/2023	Jamie Muhs	Office Supplies	\$ 215.25
1871	3/8/2023	4/28/2023	Jamie Muhs	Office Supplies	\$ 390.22
1884	4/12/2023	4/28/2023	Jamie Muhs	Office Supplies	\$ 358.33
1904	5/10/2023	5/11/2023	Jamie Muhs	Office Supplies	\$ 369.11
<b>Total</b>					<b>\$ 8,957.46</b>

\* - The Village was unable to provide the claims listings from the Board meeting minutes that show the claim purpose for these payments; however, it appears that these payments were still for "office supplies" and have been noted as such in the table.

The APA summarized these questionable reimbursement checks dating back to October 1, 2020, as listed in the table above; however, per discussions with Village representatives, similar activity appears to have occurred in prior years as well. Although the infrequent reimbursement of office supplies purchased by a municipal clerk/treasurer would not necessarily be unusual, the frequency and amount of such reimbursements listed above – together with the lack of any documentation to support the office supplies supposedly purchased – gives pause as to the propriety of these payments. In addition, these types of purchases typically are made with village’s funds using a municipal credit card or debit card, rather than being purchased personally by the clerk/treasurer.

The above information points to not only apparent theft of municipal services but also possible misappropriation of Village funds through fraudulent reimbursement claims, both of which give rise to serious statutory concerns.

To start, Neb. Rev. Stat. § 28-515(1) (Reissue 2016) creates the offense of “theft of services,” as follows:

*A person commits theft if he or she obtains services, which he or she knows are available only for compensation, by deception or threat or by false token or other means to avoid payment for the service. Services include labor, professional service, telephone service, electric service, cable television service, or other public service, accommodation in hotels, restaurants, or elsewhere, admission to exhibitions, and use of vehicles or other movable property. When compensation for service is ordinarily paid immediately upon the rendering of such service, as in the case of hotels and restaurants, refusal to pay or absconding without payment or offer to pay gives rise to a presumption that the service was obtained by deception as to intention to pay.*

Additionally, Neb. Rev. Stat. § 28-512 (Reissue 2016) criminalizes “theft by deception,” as follows, in relevant part:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

- (1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or*
- (2) Prevents another from acquiring information which would affect his judgment of a transaction; or*
- (3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship[.]*

Neb. Rev. Stat. § 28-518 (Reissue 2016) grades theft offences as follows, in relevant part:

- (1) Theft constitutes a Class IIA felony when the value of the thing involved is five thousand dollars or more.*
- (2) Theft constitutes a Class IV felony when the value of the thing involved is one thousand five hundred dollars or more but less than five thousand dollars.*
- (3) Theft constitutes a Class I misdemeanor when the value of the thing involved is more than five hundred dollars but less than one thousand five hundred dollars.*
- (4) Theft constitutes a Class II misdemeanor when the value of the thing involved is five hundred dollars or less.*

Additionally, Neb. Rev. Stat § 49-14,101.01 (Reissue 2021), which is found in the Nebraska Political Accountability and Disclosure Act (Act), states the following, as is relevant:

*(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.*

*(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.*

\* \* \* \*

*(7) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.*

Further, Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

*(1) A person commits abuse of public records, if:*

*(a) He knowingly makes a false entry in or falsely alters any public record; or*

*(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*

*(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*

*(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*

*(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.*

*(3) Abuse of public records is a Class II misdemeanor.*

Moreover, Record Retention Schedule 28 (City/Village Treasurers) (December 11, 2009), promulgated by the Nebraska Records Management Division pursuant to the Records Management Act, as set out at Neb. Rev. Stat. §§ 84-1201 to 84-1227 (Reissue 2014, Cum. Supp. 2022), requires certain public records to be maintained for a specified period of time. Specifically, 28-4-2, which applies to “Bills for City Services,” provides the following:

*May include such services as: airport hanger [sic] rents; alarm paging and answering service; Ambulance; breath tests; damage to city property; land fill; rentals of city owned property; weed mowing; and others not specifically listed here[.]*

***Dispose of 3 year [sic] after payment, provided audit has been completed.***

Similarly, 28-4-5, which applies to “Utility Accounts Receivable Records,” states the following:

*For electricity, gas, sewer and water.*

***Dispose of after 5 years, provided audit has been completed.***

Likewise, 28-4-6, which applies to “Utility Bills,” says the following:

*Bills for electricity, gas, sewer, water services, etc.*

***Dispose of 3 years after payment, provided audit has been completed.***

Neb. Rev. Stat. § 84-1213 (Reissue 2014) provides a criminal penalty for failure to comply with the provisions of the Records Management Act, as follows:

*(1) All records made or received by or under the authority of or coming into the custody, control, or possession of state or local agencies in the course of their public duties are the property of the state or local agency concerned and shall not be mutilated, destroyed, transferred, removed, damaged, or otherwise disposed of, in whole or in part, except as provided by law.*

*(2) Any person who willfully mutilates, destroys, transfers, removes, damages, or otherwise disposes of such records or any part of such records, except as provided by law, and any person who retains and continues to hold the possession of any such records, or parts thereof, belonging to the state or local agency and refuses to deliver up such records, or parts thereof, to the proper official under whose authority such records belong upon demand being made by such officer or, in cases of a defunct office, to the succeeding agency or to the State Archives of the Nebraska State Historical Society, shall be guilty of a Class III misdemeanor.*

Neb. Rev. Stat. § 84-1213.01 (Reissue 2014) adds the following:

*The State Records Administrator, or any official under whose authority such records belong, shall report to the proper county attorney any supposed violation of section 84-1213 that in its judgment warrants prosecution. It shall be the duty of the several county attorneys to investigate supposed violations of such section and to prosecute violations of such section.*

Finally, Neb. Rev. Stat § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

*(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.*

These potential statutory concerns aside, it should be noted that good internal controls and sound accounting practices require procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud. Those same procedures should ensure also that proper documentation is maintained for all disbursement transactions, including expense reimbursements paid to Village employees.

Without such procedures, there is an increased risk for fraud or the misappropriation of Village funds.

We recommend the Village implement procedures to prevent one person from being a position both to perpetrate and to conceal financial errors or irregularities, including fraud. Among other things, the Village could require a documented review of all disbursements, as well as monthly utility billings and corresponding receipts, by a Board member or other employee not involved in the payment and utility billing processes. We recommend, moreover, the Village take immediate action to recover or otherwise account for any missing utility funds and improper reimbursement payments. Finally, because this comment points to possible violations of State law, we are referring this information to the Nebraska State Patrol, the Nebraska Attorney General, the Nebraska Accountability and Disclosure Commission, and the Wayne County Attorney for further review. The APA will also refer this matter to the Nebraska Department of Revenue and the Internal Revenue Service.

**2. Other Issues**

In addition to both the alleged nonpayment of Village utilities by the former Clerk/Treasurer and the questionable reimbursement payments received by her, as described in the previous comment herein, the APA noted the following issues related to municipal operations.

***Lack of Supporting Documentation***

During review of the bank statements obtained from the Village’s audit waiver request, municipal expenditures were noted to have totaled \$269,174.23 throughout fiscal year 2023. After further inquiry, the APA was informed that the Village did not have supporting documentation for any of these payments.

Good internal control requires procedures to ensure that proper documentation is maintained for all disbursements.

***Negative Fund Balance***

On Exhibit A of the Village’s audit waiver request form, the APA noted that the General fund had a deficit balance of \$34,178.76 as of September 30, 2023.

Good internal control requires procedures to ensure that Village fund balances are sufficient to cover fully all disbursements and transfers approved by the Board. Those same procedures should ensure also that the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

***Lack of Dual Signatures***

The bank statements for the Village’s accounts revealed that seven municipal checks written during the examination period contained only one signature. Two examples of such checks are shown below:



It is important to note also that, for these two checks in particular, the former Clerk/Treasurer was both the payee and sole signer.

Neb. Rev. Stat. § 17-711 (Reissue 2022) requires Village checks to be signed by both the Chairperson of the Board and the Village Clerk/Treasurer, as follows:

*All warrants drawn upon the city treasurer of a city of the second class or village treasurer must be signed by the mayor or chairperson of the village board of trustees and countersigned by the city clerk or village clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn and the amount already expended of such fund.*

(Emphasis added.) Good internal control requires procedures to ensure that Village checks contain the statutorily required endorsements.

***Lack of Claim Purpose***

During our comparison of the Village’s bank account details to claims approved by the Board, the APA observed meeting minutes dated April 12, 2023, and noted that the claims listed therein lacked descriptions of their respective purposes.



The following is an example of the approved claims listing provided by the Village for April 12, 2023:

<b>Bills presented were as follows:</b>	
Jacob Davis.....	850.00
Jacob Davis.....	64.60
DHHS Public Lab.....	150.00
NPPD.....	1661.24
Jamie Muhs, salary.....	400.00
Jamie Muhs (office supplies).....	358.33
Norene Klinger, salary.....	58.00
Brian Erdmann, salary.....	450.00
FastWyre.....	225.00
City of Wayne, dispatch fee.....	126.67
Post Office.....	126.00
Kevin Davis.....	500.00
One Call Concepts.....	2.40
Bomgaars.....	15.73
Wayne Herald.....	216.00
CopyWrite.....	147.63
Appeara.....	121.80
Waste Connections.....	2644.75
Farmers Pride.....	291.00
Wayne County Clerk.....	1116.00
Skokan electric.....	115.80
Kevin Davis.....	375.00

Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2022) of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014, Cum. Supp. 2022), requires political subdivisions and other public entities to “keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.” (Emphasis added.)

Additionally, Neb. Rev. Stat. § 19-1102 (Reissue 2022) requires publication of the Board’s “official proceedings,” which must include, among other things, the purpose of each claim allowed, as follows:

*It shall be the duty of each city clerk or village clerk in every city or village having a population of not more than one hundred thousand inhabitants as determined by the most recent federal decennial census or the most recent revised certified count by the United States Bureau of the Census to prepare and publish the official proceedings of the city council or village board of trustees within thirty days after any meeting of the city council or village board of trustees. The publication shall be in a legal newspaper in or of general circulation in the city or village, shall set forth a statement of the proceedings of the meeting, and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as one item. Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position. The charge for the publication shall not exceed the rates provided for in section 23-122.*

(Emphasis added.) Good internal control requires procedures to ensure the Board’s meeting minutes describe the purpose of each claim allowed.

**Payment of Unapproved Claims**

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified the following checks, totaling \$1,009.64, which were paid but not included on the claims listing to be approved by the Board.

Details of the unapproved payments are included in the table below:

Check Date	Name/Vendor	Check #	Cleared Date	Amount
4/12/2023	Kay Contracting	1466	5/4/2023	\$ 862.50
N/A	Main Street Chks	N/A	4/26/2023	\$ 147.14
<b>Total</b>				<b>\$ 1,009.64</b>

Neb. Rev. Stat. § 17-614(1)(a) (Supp. 2023) sets out the proper method for the appropriation or payment of money by the Village, as follows:

*All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class or village board of trustees.*

(Emphasis added.) Good internal control requires procedures to ensure that all claims are authorized by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

Without such procedures, there is an increased risk for not only insufficient Village fund balances and failure to comply with State statute but also resultant inability to cover fully all disbursements and transfers approved by the Board, as well as the loss or misuse of Village funds.

Having identified similar issues in a prior examination of the Village's audit waiver submissions, the APA disclosed those concerns to municipal officials in a letter dated February 23, 2023. That letter can be found on the APA's website (<https://auditors.nebraska.gov/>). Despite receiving such notification by the APA, however, the Village appears to have failed to take appropriate corrective action.

We recommend the Board implement procedures to ensure the following:

- Proper documentation is maintained for all disbursements of Village funds;
- The Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein;
- Dual signatures, from the Board Chairperson and the Village Clerk, are included on all Village checks, as required by law;
- The purpose of each claim allowed is included in both the Board's meeting minutes and the "official proceedings" required to be published afterwards; and
- All claims are authorized by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

*Village of Carroll Response:*

*Significant changes have been implemented to manage internal control including:*

1. *With the option of making utility payments at the local bank village Clerk has now encouraged anyone paying with cash to remit such payment to the bank and ask for a receipt.*
2. *Village Clerk has personal utility accounts paid directly through ACH to the Village.*
3. *Batch reports are now ran to correspond with deposits made to bank (either checks, cash or ACH).*
4. *No payments to Vendors or individuals are made without documentation. Clerk encourages setting up accounts at various local vendors.*
5. *Vendors charging sales tax are now receiving a Nebr. Rev. Form 13-Sales Tax Exempt Form.*
6. *Village Board members are given amounts to be paid including an explanation of what payment is for. Board members will alternate inspecting the actual bills presented for payment. A cover sheet may be implemented in assisting review.*
7. *Clerk now presents to the Board from the Nebraska State Auditor's website any information made public. Former Clerk did not give any information to the Board.*
8. *Dual Signatures will continue to be required. Since the Chairman and Clerk have a marital relationship it is recommended that Vice-Chairman sign checks together with the Clerk.*
9. *Claim purposes will always be listed with the claim.*
10. *No unapproved claims will be processed.*

\* \* \* \* \*

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor  
Mason Culver – Auditor-In-Charge  
Kelsey Lutz – Examiner  
Destini Morales – Auditor  
Caden Janak – Examiner

Sincerely,



Craig Kubicek, CPA, CFE  
Deputy Auditor  
Auditor of Public Accounts  
Room 2303, State Capitol  
Lincoln, NE 68509  
Phone (402) 471-3686  
[craig.kubicek@nebraska.gov](mailto:craig.kubicek@nebraska.gov)

cc. Nebraska State Patrol  
Nebraska Attorney General  
Nebraska Accountability and Disclosure Commission  
Wayne County Attorney

**VILLAGE OF CARROLL**  
**Jamie Muhs Utility Customer Billing History Report**  
**October 1, 2020, through January 31, 2024**

**Attachment A**

Village of Carroll		Customer History			BY CUSTOMER ACCT#		Date	Page						
Acct 1067	User Jamie Muhs 307 Court Carroll NE 68723	MUHSBROC	Phone 369-1245	Type A			FEB 18 24	2						
			Owner	JAMIE										
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
JUL 13 20	July 2020	776000	776000	0	W S T			62.77 29.54 21.65					113.96	0.00 Y
JUL 14 20	July 2020	789000	776000	13000	W S T	56.50 28.00 21.65	3.11 1.54				4.65	110.80		110.80 Y
Monthly Read/Charges JUL 14 20														
JAN 21 21	August 2020	828000	824000	4000	W S T	43.00 28.00 22.00	2.37 1.54				3.91	96.91		293.19 Y
Monthly Read/Charges JAN 21 21														
DEC 21 20	August 2020	824000	819000	5000	W S T	44.50 28.00 21.65	2.45 1.54				3.99	98.14		196.28 Y
Monthly Read/Charges DEC 21 20														
NOV 23 20	August 2020	819000	814000	5000	W S T	44.50 28.00 21.65	2.45 1.54				3.99	98.14		98.14 Y
Monthly Read/Charges NOV 23 20														
OCT 23 20	August 2020	814000	808000	6000	W S T	46.00 28.00 21.65	2.53 1.54				4.07	99.72		199.44 Y
Monthly Read/Charges OCT 23 20														
SEP 23 20	August 2020	808000	802000	6000	W S T	46.00 28.00 21.65	2.53 1.54				4.07	99.72		99.72 Y
Monthly Read/Charges SEP 23 20														
AUG 24 20	August 2020	802000	789000	13000	W S T	56.50 28.00 21.65	3.11 1.54				4.65	110.80		202.61 Y
Monthly Read/Charges AUG 24 20														
JUL 14 20	August 2020	789000	789000	0	W S T	38.50 28.00 21.65	2.12 1.54				3.66	91.81		91.81 Y
Monthly Read/Charges JUL 14 20														
JUL 14 20	August 2020	789000	789000	0	W S T	38.50 28.00 21.65	2.12 1.54				3.66	91.81		91.81 Y
Monthly Read/Charges JUL 14 20														
AUG 23 20	August 2020	789000	789000	0	W			59.61				110.80		0.00 Y

**VILLAGE OF CARROLL**  
**Jamie Muhs Utility Customer Billing History Report**  
**October 1, 2020, through January 31, 2024**

**Attachment A**

Village of Carroll		Customer History			BY CUSTOMER ACCT#		Date	Page							
Acct	User	MUHSBROC	Phone	Type											
1067	Jamie Muhs 307 Court Carroll NE 68723		369-1245	A											
			Owner	JAMIE											
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg	Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
					S			29.54							
FEB 22 21	February 2021	833000	828000	5000	W	44.50	2.45		21.65			3.99	98.49		98.49 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges FEB 22 21															
JAN 31 21	February 2021	828000	828000	0	W			139.27						293.19	0.00 Y
					S			88.62							
					T			65.30							
MAR 22 21	March 2021	833000	833000	0	W			46.95						98.49	0.00 Y
					S			29.54							
					T			22.00							
MAR 22 21	March 2021	838000	833000	5000	W	44.50	2.45					3.99	98.49		98.49 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges MAR 22 21															
APR 1 21	April 2021	838000	838000	0	W			46.95						98.49	0.00 Y
					S			29.54							
					T			22.00							
APR 26 21	April 2021	845000	838000	7000	W	47.50	2.61					4.15	101.65		101.65 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges APR 26 21															
JUL 21 21	May 2021	868000	858000	10000	W	52.00	2.86					4.40	106.40		308.13 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges JUL 21 21															
JUN 25 21	May 2021	858000	850000	8000	W	49.00	2.70					4.24	103.24		201.73 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges JUN 25 21															
MAY 20 21	May 2021	850000	845000	5000	W	44.50	2.45					3.99	98.49		98.49 Y
					S	28.00	1.54								
					T	22.00									
Monthly Read/Charges MAY 20 21															
MAY 20 21	May 2021	845000	845000	0	W			50.11						101.65	0.00 Y
					S			29.54							
					T			22.00							
JUL 29 21	July 2021	868000	868000	0	W			153.51						308.13	0.00 Y
					S			88.62							
					T			66.00							
AUG 25 21	July 2021	876000	868000	8000	W	49.00	2.70					4.24	103.24		103.24 Y

VILLAGE OF CARROLL  
**Jamie Muhs Utility Customer Billing History Report**  
 October 1, 2020, through January 31, 2024

Attachment A

Village of Carroll		Customer History			BY COUTOMER ACCT#		Date FEB 18 24	Page 4							
Acct	User	MUHSBROC	Phone	Type											
1067	Jamie Muhs 307 Court Carroll NE 68723		369-1245	A	Owner JAMIE										
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg	Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges AUG 25 21															
OCT 30 21	September 2021	882000	880000	2000	W 40.00	2.20						3.74	93.74		190.65 Y
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges OCT 30 21															
SEP 25 21	September 2021	880000	876000	4000	W 43.00	2.37						3.91	96.91		96.91 Y
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges SEP 25 21															
SEP 25 21	September 2021	876000	876000	0	W			51.70						103.24	0.00 Y
					S			29.54							
					T			22.00							
NOV 8 21	November 2021	882000	882000	0	W			87.57						190.65	0.00 Y
					S			59.08							
					T			44.00							
NOV 30 21	November 2021	885000	882000	3000	W 41.50	2.28						3.82	95.32		95.32 Y
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges NOV 30 21															
JAN 3 22	December 2021	885000	885000	0	W			43.78						95.32	0.00 Y
					S			29.54							
					T			22.00							
JAN 1 22	December 2021	887000	885000	2000	W 40.00	2.20						3.74	93.74		93.74 Y
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges JAN 1 22															
JAN 12 22	January 2022	887000	887000	0	W			42.20						93.74	0.00 Y
					S			29.54							
					T			22.00							
JAN 31 22	January 2022	896000	887000	9000	W 50.50	2.78						4.32	104.82		104.82 Y
					S 28.00	1.54									
					T 22.00										
Monthly Read/Charges JAN 31 22															
APR 21 22	February 2022	907000	903000	4000	W 43.00	2.37						3.91	97.61		291.24 Y
					S 28.00	1.54									
					T 22.70										
Monthly Read/Charges APR 21 22															
MAR 25 22	February 2022	903000	899000	4000	W 43.00	2.37						3.91	97.61		193.63 Y
					S 28.00	1.54									
					T 22.70										

VILLAGE OF CARROLL  
 Jamie Muhs Utility Customer Billing History Report  
 October 1, 2020, through January 31, 2024

Village of Carroll			Customer History		BY CUSTOMER ACCT#		Date	Page						
Acct 1067	User Jamie Muhs 307 Court Carroll NE 68723	MUHSBROC			Phone 369-1245	Type A	FEB 18 24	5						
					Owner	JAMIE								
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
Monthly Read/Charges MAR 25 22														
FEB 21 22	February 2022	899000	896000	3000	W 41.50 S 28.00 T 22.70	2.28 1.54					3.82	96.02		96.02 Y
Monthly Read/Charges FEB 21 22														
FEB 21 22	February 2022	896000	896000	0	W S T			53.28 29.54 22.00					104.82	0.00 Y
MAY 31 22	May 2022	907000	907000	0	W S T			134.52 88.62 68.10					291.24	0.00 Y
MAY 21 22	May 2022	911000	907000	4000	W 43.00 S 28.00 T 22.70	2.37 1.54					3.91	97.61		97.61 Y
Monthly Read/Charges MAY 21 22														
JUN 22 22	May 2022	916000	911000	5000	W 44.50 S 28.00 T 22.70	2.45 1.54					3.99	99.19		196.80 Y
Monthly Read/Charges JUN 22 22														
JUL 20 22	May 2022	928000	916000	12000	W 55.00 S 28.00 T 22.70	3.03 1.54					4.57	110.27		307.07 Y
Monthly Read/Charges JUL 20 22														
AUG 21 22	August 2022	933000	928000	5000	W 44.50 S 28.00 T 22.70	2.45 1.54					3.99	99.19		99.19 Y
Monthly Read/Charges AUG 21 22														
JUL 31 22	August 2022	928000	928000	0	W S T			150.35 88.62 68.10					307.07	0.00 Y
SEP 26 22	September 2022	933000	933000	0	W S T			46.95 29.54 22.70					99.19	0.00 Y
SEP 20 22	September 2022	936000	933000	3000	W 41.50 S 28.00 T 22.70	2.28 1.54					3.82	96.02		96.02 Y
Monthly Read/Charges SEP 20 22														
OCT 22 22	September 2022	940000	936000	4000	W 43.00 S 28.00 T 22.70	2.37 1.54					3.91	97.61		193.63 Y
Monthly Read/Charges OCT 22 22														

**VILLAGE OF CARROLL**  
**Jamie Muhs Utility Customer Billing History Report**  
**October 1, 2020, through January 31, 2024**

**Attachment A**

Village of Carroll		Customer History			BY CUTOMER ACCT#		Date	Page							
Acct 1067	User Jamie Muhs 307 Court Carroll NE 68723	MUHSJAMIE			Phone 369-1245	Type A	FEB 18 24	6							
					Owner	JAMIE									
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg	Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
JAN 21 23	November 2022	950000	946000	4000	W S T	43.00 28.00 22.70	2.37 1.54					3.91	97.61		289.65 Y
															Monthly Read/Charges JAN 21 23
DEC 20 22	November 2022	946000	943000	3000	W S T	41.50 28.00 22.70	2.28 1.54					3.82	96.02		192.04 Y
															Monthly Read/Charges DEC 20 22
NOV 21 22	November 2022	943000	940000	3000	W S T	41.50 28.00 22.70	2.28 1.54					3.82	96.02		96.02 Y
															Monthly Read/Charges NOV 21 22
NOV 30 22	November 2022	940000	940000	0	W S T				89.15 59.08 45.40					193.63	0.00 Y
JAN 23 24	February 2023	1085000	978000	107000	W S T	197.50 28.00 25.00	10.86 1.54					12.40	262.90		550.04 Y
															Monthly Read/Charges JAN 23 24
DEC 21 23	February 2023	978000	976000	2000	W S T	40.00 28.00 25.00	2.20 1.54					3.74	96.74		287.14 Y
															Monthly Read/Charges DEC 21 23
NOV 24 23	February 2023	976000	974000	2000	W S T	40.00 28.00 25.00	2.20 1.54					3.74	96.74		190.40 Y
															Monthly Read/Charges NOV 24 23
OCT 23 23	February 2023	974000	971000	3000	W S T	41.50 28.00 25.00	2.28 1.54					3.82	98.32		518.66 Y
															Monthly Read/Charges OCT 23 23
SEP 21 23	February 2023	971000	969000	2000	W S T	40.00 28.00 25.00	2.20 1.54					3.74	96.74		420.34 Y
															Monthly Read/Charges SEP 21 23
AUG 24 23	February 2023	969000	967000	2000	W S T	40.00 28.00 25.00	2.20 1.54					3.74	96.74		523.60 Y
															Monthly Read/Charges AUG 24 23



**VILLAGE OF CARROLL**  
**Jamie Muhs Utility Customer Billing History Report**  
**October 1, 2020, through January 31, 2024**

**Attachment A**

Village of Carroll		Customer History			BY CUSTOMER ACCT#		Date	Page						
Acct 1067	User Jamie Muhs 307 Court Carroll NE 68723	MUHSJAMIE			Phone 369-1245	Type A	FEB 18 24	7						
					Owner	JAMIE								
Date Received	Pay Month	New Read	Old Read	Gal.	Charge	Tax	Late Fee	Payment	Misc Chg Code	Misc Payment	Total Tax	Total Charges	Total Payment	Balance
JUL 31 23	February 2023	967000	964000	3000	W S T	41.50 28.00 25.00	2.28 1.54				3.82	98.32		576.86 Y
									Monthly Read/Charges JUL 31 23					
JUN 24 23	February 2023	964000	963000	1000	W S T	38.50 28.00 22.70	2.12 1.54				3.66	92.86		478.54 Y
									Monthly Read/Charges JUN 24 23					
MAY 31 23	February 2023	963000	958000	5000	W S T	44.50 28.00 22.70	2.45 1.54				3.99	99.19		385.68 Y
									Monthly Read/Charges MAY 31 23					
MAY 1 23	February 2023	958000	956000	2000	W S T	40.00 28.00 22.70	2.20 1.54				3.74	94.44		286.49 Y
									Monthly Read/Charges MAY 1 23					
MAR 24 23	February 2023	956000	954000	2000	W S T	40.00 28.00 22.70	2.20 1.54				3.74	94.44		192.05 Y
									Monthly Read/Charges MAR 24 23					
FEB 21 23	February 2023	954000	950000	4000	W S T	43.00 28.00 22.70	2.37 1.54				3.91	97.61		97.61 Y
									Monthly Read/Charges FEB 21 23					
FEB 8 23	February 2023	950000	950000	0	W S T			132.93 88.62 68.10					289.65	0.00 Y





**VILLAGE OF CARROLL**  
**Fiscal Year 2023 Utility Billing System Payment Summary Report**  
**October 1, 2022, through May 31, 2023**

**Attachment D**

Village of Carroll		Date	JAN 31 24	Page 1
Payment Total Report	OCT 1 22 TO MAY 31 23			
<hr style="border-top: 1px dashed black;"/>				
Gallons	23,019,666		72,456.62	Total Payments 35469.98
Billed \$ Amounts		Charges	Payments	
Water	67,076.63	1-Reconnect Fees	0.00	0.00
Late Fee Wat	0.00	2-Service Call	0.00	0.00
Late Fee Sew	0.00	3-Return Check Fees	0.00	0.00
Late Fee Garb	0.00	4-Installation Fees	0.00	0.00
Water+Late	67076.63	5-Misc Charges	0.00	236.38
Tax	4922.03	6-Member Dues	0.00	0.00
		7-Sewer Chg	0.00	0.00
Tax-5.5%	3,613.03	8-Bulk Loan Pay	0.00	0.00
Tax-Option	0.00	Sewer	24696.00	20904.14
Sewer	24696.00	Garbage	19493.00	15846.12
Garbage	19493.00			Total other payments 36,986.64
				35,469.98 Water + Tax + Non Tax Water
Tax-5.5%	3,613.03	Sewer	1,309.00	0.00 Livestock Non Tax
Tax-Option	0.00			1,577.50 Non Tax Water
Tax-School	0.00			1,577.50 Total Non Tax
<hr style="border-top: 1px dashed black;"/>				
Total Payments - Non waterpayments = Total Water + tax amount + Non tax water	72,456.62	-	36,986.64	= 35,469.98
Total water + tax + non tax water - Non Tax amount = Water + Tax	35,469.98	-	1,577.50	= 33,892.48
Water + Tax - County 61 Tax - County 25 Tax - Other Option Tax = Reg Water + Tax	33892.48	-	0.00	-
		0.00	0.00	= 33,892.48
		Water sold	32,125.57	
		Non Tax Water sold	1,577.50	= Total Sales 33,703.07
Water Payments	No County code 35,469.98	Non Tax	1,577.50	
County 25	0.00		0.00	
County 61	0.00		0.00	
Total	35,469.98	1,577.50		
		Tax amount 5.5%	1,766.91	
		This is School Breakout	Tax amount 1% Warren 0.00	
			Tax amount 1% Cty 25 0.00	
			Tax amount 1% Cty 61 0.00	
			County 25 Option Tax 0.00	
			County 61 Option Tax 0.00	
			Option Tax Other 1% 0.00	= Total Tax \$ 1,766.91
		Total	35,469.98	