

ARCHIVES RECORD

RG004

Auditor of Public Accounts

Records, 1856-1967

Cubic ft.: 161.5

Approx. # of Items: 102 boxes & 192 volumes

HISTORICAL NOTE

The office of Auditor of Public Accounts was created by acts of the first Territorial Legislature, approved March 16, 1855. The Auditor was thereby made general accountant and revenue officer of the Territory with a salary of \$200 per annum.

Amendatory acts prescribing duties were passed by the Territorial Legislature on January 26, 1856; February 15, 1864; February 9, 1865; and February 13, 1866. The act of February 15, 1864 combined the offices of Auditor and School Commissioner with a salary of \$900 per annum.

The Legislature of 1875 fixed the salary and outlined the duties of the Auditor. By the act of 1913 the Insurance Department was separated from the Auditor's office.

As of the general election of November 1966, and every four years thereafter, the Auditor of Public Accounts shall be elected by the people for a four-year term. The duties of the Auditor in the 1980s were:

- Inform the Legislature in writing about fiscal affairs of the state whenever called upon;
- Examine the fiscal records of all tax supported state agencies, departments, etc., unless required to be performed by other officers or persons;
- Report to the Director of Administrative Services all irregularities and misconduct of individuals involved if any;
- Examine and register state, county, municipal, and other public bonds

ADDED ENTRIES:

ACCOUNTING RECORDS--NEBRASKA
AGRICULTURAL LANDS-NEBRASKA
AUDIT REPORTS--NEBRASKA
BANKS--NEBRASKA--EXAMINATIONS
BONDS--NEBRASKA--COUNTY
BONDS-NEBRASKA--MUNICIPAL
COUNTY GOVERNMENT-NEBRASKA--AUDIT REPORTS
INDIAN LANDS-NEBRASKA
NEBRASKA. BOARD OF EDUCATIONAL LANDS & FUNDS
PUBLIC POWER DISTRICTS-NEBRASKA--AUDIT REPORTS
SCHOOL FUNDS--NEBRASKA
SCHOOL LANDS-NEBRASKA

Duties of the Auditor (cont):

Examine fiscal records of all county officers;
Audit books of all county officers annually
and establish a uniform system of bookkeeping
for all county offices.

In addition, the Auditor may administer oaths and affirmations in matters pertaining to his office. By the year 2000 the Auditor only had to conduct audits of certain political subdivisions, register bonds, set audit standards & guidelines, and investigate fraud & abuse.

The Auditor is a member of the Board of Canvassers, State Tax Board, State Records Board and Suggestions Award Board.

SCOPE AND CONTENT NOTE

No original records have been received from the State Auditor's office since 1988. Only scattered administrative correspondence exists in subgroup one. No office correspondence has been received since the initial transfer in 1968.

The collection of auditor's records is arranged into eleven subgroups: 1) Correspondence and Miscellany, 1856-1967; 2) Appropriations, 1875-1939; 3) Receipts & Disbursements, 1866-1920; 4) Ledgers & Journals, 1873-1965; 5) Board of Equalization, 1895-1903; 6) County Records, 1873-1945; 7) Corporate Records, 1879-1940; 8) Land Records, 1914-1933; 9) Audit Reports, 1876-1972; 10) Budget Reports, 1972-1985; and, 11) Bond Records, 1874-1981.

Subgroup one consists of miscellaneous records with dates ranging from 1856-1967.

Subgroup two consists of appropriation journals for state agencies.

Subgroup three contains warrant registers, disbursement journals, and account books of moneys received, 1866-1920.

Subgroup four, ledgers and journals, consists of fund ledgers, 1873-1937; a wolf bounty record, 1906-1909, volumes for legislatures expenses, 1903-1913, monthly statements of the auditor, 1921-1965, and disbursements for roads and bridges, 1916-1932.

Subgroup five contains one volume of Board of Equalization minutes and accounts, 1895-1903.

Subgroup six, county records, includes records of county treasurer's accounts with the Auditor of Public Accounts, 1873-1945. There is also one volumes of the Auditor's examination of county treasurer's accounts, 1915-1918.

Subgroup seven, corporate records is divided into two series: 1) Bank records, 1879-1940; and 2) Insurance companies, 1908-1917.

The land records of Subgroup Eight include a register for Indian lands, 1925-1933, and another called a land record, 1922-1931 (for agricultural, state, and school lands). Also included are two abstracts of lands, 1914-1917.

Subgroup nine, Audit Reports, 1876-1972, consist mainly of county audits, 1876-1972. A few scattered state audits with dates ranging from 1934-1979 are present as well as audits of Public Power Districts, 1934-1972.

The next subgroup contains budget reports for counties, 1928-1985.

Subgroup eleven, Bond Records, is divided into five series: 1) Bond Registers, 1875-1942; 2) County/Precinct Bonds, 1874-1905; 3) School District Bonds, 1885-1914; 4) City & Village Bond Records, 1885-1914; and 5) Miscellaneous Bond Records, 1921-1981.

DESCRIPTION**SUBGROUP ONE CORRESPONDENCE & MISCELLANY, 1856-1968**

- B.1 Correspondence & Miscellany, 1861-1937
Funding Bond, Nov. 20, 1861
School Fund Corres., 1862
Corres. (2 items), 1862-1863
Deed records, Model Farm, 1873
Road & Bridge Account, 1915-1916
University Board of Regents statement, 1918
Correspondence, 1921-1923
Correspondence, 1923-1926
County Audit Plan, 1927
Liquidation of Failed Banks in Nebr. 1911-29
Audit - Board of Educational Lands & Funds,
1931-1932
Applications for County Examiner, 1937

NOTE: No administrative correspondence for the office of Auditor of Public Accounts exists for the years 1938-1960. No correspondence was transferred to the State Archives.

- B.2 Correspondence, 1951-1968
General Correspondence, 1961-1967
Applications/Resignations, 1965-1967
Employee Retirement Systems, 1963-1967
(includes employee history information)
Military Dept - Civil Defense, 1964
Federal-State Disaster Act Reimbursements
County reimbursements, 1962-1968
City/Town, 1963-1968
Special Districts, 1967-1968
Disaster proclamations, 1964
Legislation, 1963
Roberts Construction Co., 1967
Audits - Sanitary & Improvement Dists, 1959-1967
Social Security, 1951-1962
State House Motor Pool (1960s, n.d.)

SUBGROUP ONE CORRESPONDENCE & MISCELLANY (cont)

- B.2 1951-1968 (cont)
State Standards & Specifications Committees,
1964-1967
State Treasurer, 1963-1967
- B.3 Legal Data, 1928-1935
mostly Bank Investigation Committee

NOTE: No administrative correspondence since 1968 has been transferred from the Auditor's office to the State Archives.

SUBGROUP TWO APPROPRIATIONS, 1871-1939

- V.1 1871-1887
V.2 1877-1878
V.3 1879-1880
V.4 1881-1882
V.5 1883-1884
V.6 1885-1886
V.7 1887-1888
V.8 1873-1887 Hospital for the Insane V.A
V.9 1888-1891 Hospital for the Insane V.B
V.10 1889-1890
V.11 1891-1892
V.12 1893-1894
V.13 1895-1896
V.14 1897-1898
V.15 1897 supplement
V.16 1899-1900
V.17 1901-1902
V.18-19 1903-1904 w/ index
V.20-21 1905-1906 w/ index
V.22-23 1907-1908 w/ index
V.24-25 1909-1910 w/ index
V.26 1909 supplement
V.27-28 1911-1912 w/ index
V.29 1911-1912 supplement
V.30-33 1913-1914 A-C w/ index
V.34-36 1915-1916
V.37 1917-1918 Office
V.38 1917-1918 Board of Control

SUBGROUP TWO APPROPRIATIONS (cont)

V.39 1917-1918 Educational Institutions
V.40-42 1919-1921
V.43 1921-1923 Departmental
V.44 1921-1923 Educational Institutions
V.45 1921-1923 Board of Control
V.46 1923-1925 Educational Institutions
V.47 1923-1925 Board of Control
V.48 1923-1925 Offices
V.49 1925-1927 Public Works (V.A-1)
V.50 1925-1927 Board of Control
V.51 1925-1927 Educational Institutions
V.52 1925-1927 Departments (V.A)
v.53 1925-1927 Appropriations General Ledger (oversize)
V.54 1927-1929 Departmental (V.A)
V.55 1927-1929 Educational/Brd of Control (V.B-C)
V.56 1929-1931 Departmental (V.A)
V.57 1929-1931 Educational/Brd of Control (V.B-C)
V.58 1931-1933 Departmental (V.A)
V.59 1931-1933 Educational/Brd of Control (V.B-C)
V.60 1933-1935 Departments (V.A) Office
V.61 1933-1935 Educational/Brd of Control (V.B-C)
V.62 1935-1937 Departments A Office
V.63 1935-1937 Educational/Brd of Control (V.B-C)
V.64 1937-1939

SUBGROUP THREE RECEIPTS & DISBURSEMENTS, 1856-1920

B.1 Territorial Warrants, 1856-1867
 Samples (Nebr Territory)
 State Warrants, June 1876

V.1 Warrant Register, 7/11/1855-1/28/1863
V.2 Warrant Register, 1866-1871
V.3 Warrant Register, 1871-1873
V.4 Warrant Register, 1873-1893
V.5 Warrant Register, 1866-1881 (General Fund)
V.6 Warrant Register, 1897-1914 (General Fund)

V.7 Disbursement Journal, 1869-1871 (oversize)
V.8 Disbursement Journal 9, 1896-1920
V.9 Receipts Ledger, 1915
V. 10 Receipts Ledger, 1919

SUBGROUP FOUR LEDGERS & JOURNALS, 1873-1967

- V.1 Expense Ledger (Blotter) - Departmental
March 1873 - February 1875
- V.2 Bounty Record, 1906-1909 (Wolf bounties)
- V.3-8 Legislative Indexes (expenses), 1903-1913
(employee & member expenses)

- V.9 Fund Ledger, Departmental, 1918-1921
- V.10 Fund Ledger, Departmental, Nov 1928 - Jan 1930
- V.11 Fund Ledger, Departmental, Mar 1930 - Aug 1931
- V.12 Fund Ledger, Departmental, Sept 1931 - June 1932
- V.13 Fund Ledger, Departmental, Dec 1932 - June 1934
- V.14 Fund Ledger, Departmental, July 1934 - Sept 1935
- V.15 Fund Ledger, Departmental, Oct 1935 - Sept 1937
- V.16-17 Roads & Bridges, 1916-1932 (oversize)
(see also B.1, SG1)

NOTE: The following volumes are very large and heavy. These volumes must be used at the K St. facility. Appointments must be made with Curator at K St.

- V.18 Monthly Statements of Auditor, 1921/23 thru 1929/31
- V.19 Monthly Statements, 1933/35 thru 1937/39
- V.20 Monthly Statements, 1939/41 thru 1945/47
- V.21 Monthly Statements, 1947/49 thru 1955/57
- V.22 Monthly Statements, 1947/59 thru 1963/65
- V.23 Monthly Statements, 1963/65 thru 1965/67

SUBGROUP FIVE BOARD OF EQUALIZATION & ASSESSMENT, 1895-1903

- V.1 Minutes, May 8, 1895 - 1903

SUBGROUP SIX COUNTY RECORDS, 1873-1947

- V.1 County Treasurer's in acct w/ state V.A, 1873-1878
- V.2 County Treasurer's Annual Settlement V.B, 1882-1885
- V.3 County Treasurer's in acct w/ state, 1885-1904
- V.4 Account w/ State, 1885-1889
- V.5 Annual Settlement V.C, 1885-1893
- V.6 Account w/ State, 1890-1912 (mold damage)

SUBGROUP SIX COUNTY RECORDS (cont)

- V.7 Annual Settlement V.D, 1893-1900
- V.8 Annual Settlement V.E, 1900-1908
- V.9 Annual Settlement V.F, 1909-1917
- V.10 Abstract of Examination of Co. Treasurers, 1915-1916
- V.11 Annual Settlement V.G, 1918-1924
- V.12 Annual Settlement V.H, 1924-1934

- V.13 Annual Settlement V.I, 1935-1936 thru 1944/1945

- B.1 State Taxes charged to Counties, 1928-1933
- B.2 State Taxes charged to Counties, 1935-1941
- B.3 State Taxes charged to Counties, 1942-1943
Final Settlements, 1940-1943
- V.14 Statement of Taxes & Monies collected, 1945-1946
- B.3 State Taxes cancelled by Co. Treasurer's 1947

SUBGROUP SEVEN CORPORATE RECORDS, 1879-1940**SERIES ONE BANK RECORDS, 1879-1940**

- V.1 State Banking Board Minutes, 6/4/1879-10/16/1882
- V.2 Bonds of State Depository Banks, V.A
April 1897 - July 1905
- V.3 Bonds of State Depository Banks, V.B
Aug. 1905 - June 1913

- V.4 Annual Reports of Banks vol. A, Dec. 1885 - Apr. 1885
- V.5 Annual Reports of Banks vol. B, Oct. 1885 - Apr. 1886
- V.6 Annual Reports of Banks vol. C, Dec. 1886 - Apr. 1887
- V.7 Annual Reports of Banks vol. D, Dec. 1887 - Mar. 1888
- V.8 Annual Reports of Banks vol. E, Dec. 1888 - June 1889
- V.9 Bank Statements, Vol. 1 (A-O), July 1889 - Oct. 1890
- V.10 Bank Statements, Vol. 2 (P-Y), pp. 1-146
Armada - York, pp. 147-228 (July 1890)
Beaver City - Clarkson, pp. 229-end, Oct. 1890

note: this series, see also SG1, S1

SUBGROUP SEVEN CORPORATE RECORDS (cont)**SERIES TWO INSURANCE COMPANIES, 1908-1917**

- V.1 Insurance Company Examinations, 1908-1912
- V.2 Corporation Record, V.1, 1912-1917
(Auditor's record of suits brought against corporations, 1912-1918 including Auditor's copy of Incorporation filings, 1907-1917)

SUBGROUP EIGHT LAND RECORDS, 1916-1933

- V.1 Abstract of Proved Lands (including Indian Lands) Arthur to Wheeler Counties, 1914-1915
- V.2 Abstract of Proved Lands, 1916-1917
- V.3 Statement of Receipts issues for Common Lands
Antelope - Wheeler Co., 1927-1930
Adams Co. - York Co., 1922-1926
- V.4 Indian Lands subject to Assessment and Taxation, 1924-1933 (w/ loose corres. at start of vol.)

SUBGROUP NINE AUDIT REPORTS, 1876-1979**SERIES ONE STATE AUDITS, 1913-1979**

- B.1 1913-1933
 - f.1 Valentine Home Guards Cos. A-B 1919
 - Grand Lodge of AOUW 1919
 - Omaha Armory Building 1927
 - Havelock Paving Dist. #19 1929
 - f.2 Bankers Conservation Fund 1923-1929 (1933)
 - Depositors Guarantee Fund 1930-1933
 - f.3 Cost of Heating Capitol 1929-1930
 - Game, Forestation & Parks Comm 1930
 - f.4 Board of Educational Lands & Funds 1931-1932
 - f.5 Railroad Reports, 1881-1882
 - f.6 Adjutant General 1913, 1915 (1915)
 - Institute for Feeble Minded Youth 1913-1916
 - Nebraska State Historical Society 1917-1918
 - Insurance Department 1916-1918

SUBGROUP NINE AUDIT REPORTS (cont)

B.1 (cont)

f.7	Lion Bonding & Surety Co.	1921-1928
	State Supt of Public Instruction	1921-1931
	State Experiment Sta., Scottsbluff	1922-1931
	ibid, Valentine substation	1922-1931
f.8	American Legion - State Relief Fund	1921-1927
	State Division of Athletics	1921-1932
	Public Welfare - Barber Division	1928-1931
f.9	Dept of Agriculture	
	Gasoline Tax Division	1925-1929
	Hotel Inspection	1926-1927
	Oil Division	1923-1926
	Potatoes	1922-1926
	Capitol Commission - Building Fund	1923, 1929-1932
	Welfare - Examining Boards	1923-1931
	ibid, Cosmetology Division	1929-1930
f.10	Dept of Agriculture	
	Game & Fish Division	1921-1929
	Game, Forestation & Parks Comm	1929-1931
	Public Works - Material & Equip.	1919-1923
	State Road Building Account	1917-1923
	State Treasurer	1920-1922
	State Treasurer - Bonds Held	1930
	State Treasurer - Gasoline Tax Div.,	1929-1930
v.1	Nat'l Christian Welfare Union, Omaha,	1929
f.11	Bureau of Securities	1921-1923
	Secretary of State	1932-1933
	State Normal School & Teachers	
	College, Kearney	1929-1930
	UNO - College of Medicine	1922-1929
B.2	State Audits, 1934-1972	
B.3	Misc., 1935-1979	
	Racing Commission	1935-1948
	Merit System	1970, 1976-1979

SERIES TWO COUNTY AUDITS, 1876-1972

B.1 (w/above Series)		
f.1	Stanton County Audits	1876-1879 (1915)
f.3	Lincoln County Compromise	1929-1930
B.2-47	Adams-York	1950-1972

SUBGROUP NINE AUDIT REPORTS (cont)**SERIES THREE PUBLIC POWER DISTRICTS, 1943-1972**

B.1-2 1943-1952
 B.3-8 1956-1972

SUBGROUP TEN COUNTY BUDGETS, 1972-1985

B.1-3	1972-1973	Adams-York	
B.4-14	1978-1980	Adams-York	R86-05
B.15-19	1980-1981	Adams-York	
B.20-25	1981-1982	Adams-York	R88-27
B.26-30	1982-1983	Adams-York	R88-28
B.31-34	1983-1984	Adams-York	
B.35-38	1984-1985	Adams-York	
B.39-43	1988-1989	Adams-York	
B.44-46	1989-1990	Adams-York	
B.47-49	1990-1991	Adams-York	
B.50-53	1991-1992	Adams-York	
B.54-56	1992-1993	Adams-York	
B.57-60	1993-1994	Adams-York	
B.61-64	1994-1995	Adams-York	
B.65-69	1995-1996	Adams-York	
B.70-76	1996-1997	Adams-York	
B.77-81	1997-1998	Adams-York	
B.82-88	1998-1999	Adams-York	
B.89-94	1999-2000	Adams-York	

SUBGROUP ELEVEN BOND RECORDS, 1875-1968**SERIES ONE BOND REGISTERS, 1875-1942**

V.1	Index to Drainage Dist, Irrig. Dist., precinct, city & village bonds	
V.2	Bond Register A (indexed)	1875-1886
V.3	Bond Register B	1887-1891
V.4	Bond Register C	1891-1899
V.5	Bond Register D	1899-1908
V.6	Bond Register E (city, village, county),	1908-1911
V.7	Bond Register F	1911-1914
V.8	Bond Register G	1914-1917
V.9	Bond Register H	1917-1919
V.10	Bond Register I	1919-1920
V.11	Bond Register J	1920-1926

V.12	Bond Register K	1921-1922
V.13	Bond Register L	1922-1923
V.14	Bond Register M	1923-1925
	pp. 1-80 Farmers Irrigation 1922	
V.15	Bond Register N	1925-1926
V.16	Bond Register O	1926-1927
V.17	Bond Register P	1928-1930

SUBGROUP ELEVEN BOND RECORDS (cont)**SERIES ONE BOND REGISTERS (cont)**

V.18	Building Bonds Vol. AA	Jan 1901 - May 1908
V.19	Building Bonds Vol. AB	May 1908 - Aug 1912
V.20	Building Bonds Vol. AC	Aug 1912 - Feb 1919
V.21	Building Bonds Vol. AD	Mar 1919 - May 1921
V.22	Description of Bonds owned by the State, 1919-1939	
V.23	Bond Register U	1941-1942

SERIES TWO COUNTY/PRECINCT BONDS, 1874-1936

V.1-4	Index to County Bonds, 1879-1936	
V.4	County Bond Record Vol. A	1879-1884
V.5	County Bond Record Vol. B	1881-1886
V.6	County Bond Record Vol. C	1886-1887
V.7	County Bond Record Vol. D	1887
V.8	County Bond Record Vol. E	1887-1899
V.9	County Bond Record Vol. F	1900-1905
V.11-18	Precinct Bond Records, V.A-H	1879-1913

SERIES THREE SCHOOL DISTRICT BONDS, 1885-1914

V.1-20	Printed Histories of School Dist. Bonds, 1892-1913	
	Vols. A-T	
V.21-23	Plain History of School Dist Bonds, 1885-1914	

SERIES FOUR CITY/VILLAGE BOND RECORDS, 1885-1914

V.1-13	Vols. A-M, 1885-1914
V.14	Vol. unlabeled, 1912-1914

SERIES FIVE MISCELLANEOUS BOND RECORDS, 1913-1968

B.1	Public Power District Bonds, 1940-1981 (misc.)
V.1	Warehouse Bonds Register, 1913-1930
V.2	Consumers PPD & Central Nebr Dist. Bonds thru 1941
V.3	Public Power & Irrig. Dist & Bridge Bonds, 1936-56
V.4	Central Nebr PP & I Dist Property Acquisition Bond Register, 1938-1968

SUBGROUP TWELVE POLICY AND PROCEDURE MANUALS

- B. 1 Uniform Accounting System Manual, 1997
Policy and Procedure Manual, 2007

SUBGROUP THIRTEEN MEETING MINUTES

- B. 1 Budget Act Advisory Board (LB 86), 1999-2000

End of Inventory

JEP/DJJ/pmc 7/3/1972

JEP/DJJ/pmc 2/1/1972

DM/pmc 1985

PMC Word 11/14/2000

GMK 8/23/2010