

**ATTESTATION REPORT
OF
DAWSON COUNTY COURT**

JULY 1, 2010 THROUGH JUNE 30, 2012

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Issued on March 4, 2013

DAWSON COUNTY COURT

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DAWSON COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of Dawson County Court as of and for the fiscal years ended June 30, 2012, and June 30, 2011. The County Court's management is responsible for the Schedules. Our responsibility is to express an opinion 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 and, accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Schedules referred to above present, in all material respects, the assets and liabilities arising from cash transactions of the Agency Funds of Dawson County Court as of June 30, 2012, and June 30, 2011, and the related activity for the fiscal years then ended, based on the accounting system and procedures prescribed by the Nebraska Supreme Court as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedules and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We performed our examination to express an opinion on whether the Schedules are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedules 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*.

This report is intended solely for the information and use of management, the Supreme Court, others within the County Court, and the appropriate Federal and regulatory agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

SIGNED ORIGINAL ON FILE

February 12, 2013

Deann Haeffner, CPA
Assistant Deputy Auditor

DAWSON COUNTY COURT
LEXINGTON, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Fiscal Year Ended June 30, 2012

| | <u>Balance</u> | | <u>Deductions</u> | <u>Balance</u> |
|------------------------------|---------------------|---------------------|---------------------|----------------------|
| | <u>July 1, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>June 30, 2012</u> |
| ASSETS | | | | |
| Cash and Deposits | \$ 163,221 | \$ 1,163,954 | \$ 1,162,792 | \$ 164,383 |
| | | | | |
| LIABILITIES | | | | |
| Due to State Treasurer: | | | | |
| Regular Fees | \$ 13,988 | \$ 163,029 | \$ 164,554 | \$ 12,463 |
| Law Enforcement Fees | 1,510 | 14,894 | 15,043 | 1,361 |
| State Judges Retirement Fund | 5,117 | 50,641 | 51,235 | 4,523 |
| Court Administrative Fees | 8,840 | 99,661 | 99,024 | 9,477 |
| Legal Services Fees | 5,347 | 54,203 | 54,765 | 4,785 |
| | | | | |
| Due to County Treasurer: | | | | |
| Regular Fines | 27,333 | 301,142 | 300,571 | 27,904 |
| Overload Fines | 1,300 | 16,300 | 17,075 | 525 |
| Regular Fees | 4,113 | 34,156 | 35,354 | 2,915 |
| | | | | |
| Due to Municipalities: | | | | |
| Regular Fines | 484 | 4,491 | 4,551 | 424 |
| Regular Fees | 840 | 5,478 | 5,344 | 974 |
| | | | | |
| Trust Fund Payable | 94,349 | 419,959 | 415,276 | 99,032 |
| | | | | |
| Total Liabilities | <u>\$ 163,221</u> | <u>\$ 1,163,954</u> | <u>\$ 1,162,792</u> | <u>\$ 164,383</u> |

The accompanying notes are an integral part of the schedule.

DAWSON COUNTY COURT
LEXINGTON, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Fiscal Year Ended June 30, 2011

| | <u>Balance</u> | | <u>Deductions</u> | <u>Balance</u> |
|------------------------------|---------------------|---------------------|---------------------|----------------------|
| | <u>July 1, 2010</u> | <u>Additions</u> | <u>Deductions</u> | <u>June 30, 2011</u> |
| ASSETS | | | | |
| Cash and Deposits | \$ 135,926 | \$ 1,545,511 | \$ 1,518,216 | \$ 163,221 |
| | | | | |
| LIABILITIES | | | | |
| Due to State Treasurer: | | | | |
| Regular Fees | \$ 15,059 | \$ 169,354 | \$ 170,425 | \$ 13,988 |
| Law Enforcement Fees | 1,585 | 15,798 | 15,873 | 1,510 |
| State Judges Retirement Fund | 5,614 | 54,145 | 54,642 | 5,117 |
| Court Administrative Fees | 9,860 | 95,957 | 96,977 | 8,840 |
| Legal Services Fees | 5,924 | 57,880 | 58,457 | 5,347 |
| | | | | |
| Due to County Treasurer: | | | | |
| Regular Fines | 27,189 | 291,348 | 291,204 | 27,333 |
| Overload Fines | 1,525 | 28,398 | 28,623 | 1,300 |
| Regular Fees | 3,569 | 41,781 | 41,237 | 4,113 |
| | | | | |
| Due to Municipalities: | | | | |
| Regular Fines | 475 | 5,780 | 5,771 | 484 |
| Regular Fees | 972 | 4,970 | 5,102 | 840 |
| | | | | |
| Trust Fund Payable | <u>64,154</u> | <u>780,100</u> | <u>749,905</u> | <u>94,349</u> |
| Total Liabilities | <u>\$ 135,926</u> | <u>\$ 1,545,511</u> | <u>\$ 1,518,216</u> | <u>\$ 163,221</u> |

The accompanying notes are an integral part of the schedule.

DAWSON COUNTY COURT
NOTES TO FINANCIAL SCHEDULES
For the Fiscal Years Ended June 30, 2012, and June 30, 2011

1. Criteria

A. Reporting Entity

The Dawson County Court is established by State statute and is administratively operated through the Court Administrator's Office of the Nebraska Supreme Court, which is part of the State of Nebraska reporting entity. The Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of the County Court reflect only the Agency Funds activity of the County Court, including the receipts and their subsequent disbursement to the appropriate entities for which they were collected. The Schedules do not reflect the personal services expenses of the County Court, which are paid by the Nebraska Supreme Court, or the operating expenses, which are paid by Dawson County.

B. Basis of Accounting

The accounting records of the County Court Agency Funds are maintained, and the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions have been prepared, based on the accounting system and procedures prescribed by the Nebraska Supreme Court. Under this system of accounting, fines, fees, and receipts relating to trust funds are shown as additions to assets and as an increase in the related liability when received. Likewise, disbursements are shown as deductions to assets and as a decrease in the related liability when a check is written.

2. Deposits and Investments

Funds held by the County Court are deposited and invested in accordance with rules issued by the Supreme Court, as directed by Neb. Rev. Stat. § 25-2713 (Reissue 2008). Funds are generally consolidated in an interest-bearing checking account; however, the County Court may order certain trust funds to be invested separately. Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2326.04 (Reissue 2009) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.