

**ATTESTATION REPORT  
OF  
PLATTE COUNTY COURT**

**JULY 1, 2010 THROUGH JUNE 30, 2012**

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**Issued on March 11, 2013**

# PLATTE COUNTY COURT

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## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### PLATTE COUNTY COURT

#### INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of Platte 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 Platte 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 20, 2013

Deann Haeffner, CPA  
Assistant Deputy Auditor

**PLATTE COUNTY COURT**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**ARISING FROM CASH TRANSACTIONS**  
**AGENCY FUNDS**

For the Fiscal Year Ended June 30, 2012

	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
<b>ASSETS</b>				
Cash and Deposits	\$ 131,804	\$ 1,034,500	\$ 986,359	\$ 179,945
<b>LIABILITIES</b>				
Due to State Treasurer:				
Regular Fees	\$ 11,333	\$ 151,611	\$ 150,067	\$ 12,877
Law Enforcement Fees	836	12,106	11,854	1,088
State Judges Retirement Fund	3,018	42,277	41,385	3,910
Court Administrative Fees	6,529	84,668	83,401	7,796
Legal Services Fees	3,201	45,184	44,238	4,147
Due to County Treasurer:				
Regular Fines	21,585	280,245	270,522	31,308
Overload Fines	850	10,225	11,025	50
Regular Fees	3,555	31,692	30,568	4,679
Due to Municipalities:				
Regular Fines	2,073	36,551	37,144	1,480
Regular Fees	-	9,713	9,713	-
Trust Fund Payable	78,824	330,228	296,442	112,610
<b>Total Liabilities</b>	<b>\$ 131,804</b>	<b>\$ 1,034,500</b>	<b>\$ 986,359</b>	<b>\$ 179,945</b>

The accompanying notes are an integral part of the schedule.

**PLATTE COUNTY COURT**  
**COLUMBUS, 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>July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2011</u>
<b>ASSETS</b>				
Cash and Deposits	\$ 227,489	\$ 1,022,662	\$ 1,118,347	\$ 131,804
<b>LIABILITIES</b>				
Due to State Treasurer:				
Regular Fees	\$ 13,670	\$ 148,216	\$ 150,553	\$ 11,333
Law Enforcement Fees	996	11,044	11,204	836
State Judges Retirement Fund	3,663	40,234	40,879	3,018
Court Administrative Fees	7,298	83,645	84,414	6,529
Legal Services Fees	3,943	42,278	43,020	3,201
Due to County Treasurer:				
Regular Fines	24,436	266,388	269,239	21,585
Overload Fines	75	12,825	12,050	850
Regular Fees	2,635	29,164	28,244	3,555
Due to Municipalities:				
Regular Fines	2,826	26,857	27,610	2,073
Regular Fees	603	11,292	11,895	-
Trust Fund Payable	167,344	350,719	439,239	78,824
<b>Total Liabilities</b>	<u>\$ 227,489</u>	<u>\$ 1,022,662</u>	<u>\$ 1,118,347</u>	<u>\$ 131,804</u>

The accompanying notes are an integral part of the schedule.

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

**1. Criteria**

**A. Reporting Entity**

The Platte 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 Platte 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.