

**ATTESTATION REPORT
OF
HALL COUNTY COURT
JULY 1, 2012 THROUGH JUNE 30, 2013**

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Issued on May 20, 2014

HALL COUNTY COURT

TABLE OF CONTENTS

	<u>Page</u>
<u>Financial Section</u>	
Independent Accountant's Report	1 - 2
Financial Schedule:	
Schedule of Changes in Assets and Liabilities Arising from Cash Transactions - Agency Funds - For the Fiscal Year Ended June 30, 2013	3
Notes to Financial Schedule	4



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HALL COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Hall County Court as of and for the fiscal year ended June 30, 2013. The County Court's management is responsible for the Schedule. Our responsibility is to express an opinion based on our examination.

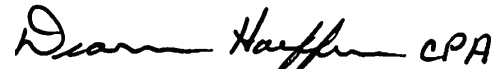
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule 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 Schedule referred to above presents, in all material respects, the assets and liabilities arising from cash transactions of the Agency Funds of the Hall County Court, as of June 30, 2013, and the related activity for the fiscal year 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 Schedule and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule 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 it 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.

May 12, 2014


Deann Haeffner, CPA
Assistant Deputy Auditor

HALL COUNTY COURT
GRAND ISLAND, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Fiscal Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and Deposits	\$ 366,627	\$ 3,200,950	\$ 2,832,636	\$ 734,941
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 36,917	\$ 402,521	\$ 407,027	\$ 32,411
Law Enforcement Fees	2,822	33,319	33,394	2,747
State Judges Retirement Fund	9,906	122,841	122,529	10,218
Court Administrative Fees	14,049	177,313	176,329	15,033
Legal Services Fees	10,755	129,611	129,621	10,745
Due to County Treasurer:				
Regular Fines	54,017	668,530	664,995	57,552
Overload Fines	1,425	34,625	33,300	2,750
Regular Fees	7,481	90,175	93,658	3,998
Petty Cash Fund	-	1,200	-	1,200
Due to Municipalities:				
Regular Fines	10,804	124,707	125,287	10,224
Regular Fees	2,494	24,095	25,460	1,129
Trust Fund Payable	215,957	1,392,013	1,021,036	586,934
Total Liabilities	\$ 366,627	\$ 3,200,950	\$ 2,832,636	\$ 734,941

The accompanying notes are an integral part of the schedule.

HALL COUNTY COURT
NOTES TO FINANCIAL SCHEDULE
For the Fiscal Year Ended June 30, 2013

1. **Criteria**

A. **Reporting Entity**

The Hall 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 Schedule 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 Schedule does 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 Hall County.

B. **Basis of Accounting**

The accounting records of the County Court Agency Funds are maintained, and the Schedule 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.