

**ATTESTATION REPORT
OF
DAKOTA COUNTY COURT
JULY 1, 2012 THROUGH JUNE 30, 2014**

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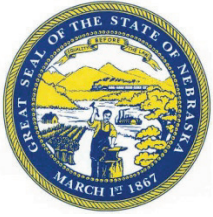
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Issued on April 23, 2015

DAKOTA COUNTY COURT

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DAKOTA COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of the Dakota County Court as of and for the fiscal years ended June 30, 2014, and June 30, 2013. 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 the Dakota County Court, as of June 30, 2014, and June 30, 2013, 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 are also required to obtain the views of management on those matters. 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 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.



Pat Reding, CPA
Assistant Deputy Auditor

April 9, 2015

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

For the Fiscal Year Ended June 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
ASSETS				
Cash and Deposits	\$ 138,724	\$ 864,001	\$ 878,465	\$ 124,260
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 9,241	\$ 107,422	\$ 106,986	\$ 9,677
Law Enforcement Fees	864	9,368	9,358	874
State Judges Retirement Fund	2,634	29,981	29,924	2,691
Court Administrative Fees	6,832	96,085	94,532	8,385
Legal Services Fees	2,789	30,643	30,620	2,812
Due to County Treasurer:				
Regular Fines	22,874	274,012	272,891	23,995
Overload Fines	4,400	16,177	20,502	75
Regular Fees	1,207	33,894	32,869	2,232
Due to Municipalities:				
Regular Fines	675	7,183	7,331	527
Regular Fees	95	997	917	175
Trust Fund Payable	87,113	258,239	272,535	72,817
Total Liabilities	<u>\$ 138,724</u>	<u>\$ 864,001</u>	<u>\$ 878,465</u>	<u>\$ 124,260</u>

The accompanying notes are an integral part of the schedule.

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

For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
ASSETS				
Cash and Deposits	\$ 168,018	\$ 1,019,805	\$ 1,049,099	\$ 138,724
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 10,671	\$ 124,963	\$ 126,393	\$ 9,241
Law Enforcement Fees	1,224	11,461	11,821	864
State Judges Retirement Fund	4,175	36,023	37,564	2,634
Court Administrative Fees	10,705	106,913	110,786	6,832
Legal Services Fees	4,095	37,458	38,764	2,789
Due to County Treasurer:				
Regular Fines	29,755	362,949	369,830	22,874
Overload Fines	6,027	30,150	31,777	4,400
Regular Fees	3,091	55,986	57,870	1,207
Due to Municipalities:				
Regular Fines	1,153	10,283	10,761	675
Regular Fees	87	1,536	1,528	95
Trust Fund Payable	97,035	242,083	252,005	87,113
Total Liabilities	<u>\$ 168,018</u>	<u>\$ 1,019,805</u>	<u>\$ 1,049,099</u>	<u>\$ 138,724</u>

The accompanying notes are an integral part of the schedule.

DAKOTA COUNTY COURT
NOTES TO FINANCIAL SCHEDULES
For the Fiscal Years Ended June 30, 2014, and June 30, 2013

1. Criteria

A. Reporting Entity

The Dakota 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 Dakota 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.