

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

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the Auditor of Public Accounts.**

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Issued on March 5, 2015

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 the Dawson 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 Dawson 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.

February 11, 2015


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, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS				
Cash and Deposits	\$ 124,350	\$ 1,281,864	\$ 1,295,278	\$ 110,936
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 13,101	\$ 171,150	\$ 170,749	\$ 13,502
Law Enforcement Fees	1,341	14,770	14,797	1,314
State Judges Retirement Fund	4,671	50,045	50,130	4,586
Court Administrative Fees	8,574	100,438	101,640	7,372
Legal Services Fees	4,788	53,811	53,881	4,718
Due to County Treasurer:				
Regular Fines	22,586	307,083	308,047	21,622
Overload Fines	950	15,070	12,295	3,725
Regular Fees	1,935	28,547	29,603	879
Petty Cash Fund	-	-	-	-
Due to Municipalities:				
Regular Fines	477	7,321	7,148	650
Regular Fees	875	4,266	4,591	550
Trust Fund Payable	65,052	529,363	542,397	52,018
Total Liabilities	\$ 124,350	\$ 1,281,864	\$ 1,295,278	\$ 110,936

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, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and Deposits	\$ 164,383	\$ 1,313,042	\$ 1,353,075	\$ 124,350
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 12,463	\$ 172,268	\$ 171,630	\$ 13,101
Law Enforcement Fees	1,361	14,829	14,849	1,341
State Judges Retirement Fund	4,523	51,069	50,921	4,671
Court Administrative Fees	9,477	106,390	107,293	8,574
Legal Services Fees	4,785	54,827	54,824	4,788
Due to County Treasurer:				
Regular Fines	27,904	304,535	309,853	22,586
Overload Fines	525	14,125	13,700	950
Regular Fees	2,915	38,587	39,567	1,935
Due to Municipalities:				
Regular Fines	424	4,662	4,609	477
Regular Fees	974	4,068	4,167	875
Trust Fund Payable	99,032	547,682	581,662	65,052
Total Liabilities	\$ 164,383	\$ 1,313,042	\$ 1,353,075	\$ 124,350

The accompanying notes are an integral part of the schedule.

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

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.