

**ATTESTATION REPORT
OF
HALL COUNTY COURT**

JULY 1, 2015, THROUGH DECEMBER 31, 2017

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Issued on February 23, 2018

HALL COUNTY COURT

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HALL COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

Hall County Court
Grand Island, Nebraska 68801

We have examined the accompanying Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of the Hall County Court as of and for the period July 1, 2015, to December 31, 2016, and the fiscal year ending December 31, 2017. The County Court's management is responsible for the Schedules based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedules 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. Those standards require that we perform the examination to obtain reasonable assurance about whether the Schedules are based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions for the period July 1, 2015, to December 31, 2016, and the fiscal year ending December 31, 2017, is based on the accounting system and procedures prescribed by the Nebraska Supreme Court, as set forth in Note 1, in all material respects.

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, abuse that is 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 23, 2018



Philip J. Olsen, CPA, CISA
Assistant Deputy Auditor
Lincoln, Nebraska

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

For the Period Ending December 31, 2016

	Balance July 1, 2015	Additions	Deductions	Balance December 31, 2016
ASSETS				
Cash and Deposits	\$ 461,702	\$ 3,817,602	\$ 3,980,375	\$ 298,929
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 30,655	\$ 485,485	\$ 489,178	\$ 26,962
Law Enforcement Fees	2,805	49,247	49,009	3,043
State Judges Retirement Fund	9,620	199,563	196,625	12,558
Court Administrative Fees	13,983	237,129	237,157	13,955
Legal Services Fees	10,142	177,847	176,180	11,809
Due to County Treasurer:				
Regular Fines	56,956	1,158,194	1,150,348	64,802
Overload Fines	6,525	66,576	71,901	1,200
Regular Fees	3,887	101,139	101,627	3,399
Petty Cash Fund	825	-	-	825
Due to Municipalities:				
Regular Fines	10,434	177,972	178,134	10,272
Regular Fees	1,367	38,745	39,214	898
Trust Fund Payable	314,503	1,125,705	1,291,002	149,206
Total Liabilities	\$ 461,702	\$ 3,817,602	\$ 3,980,375	\$ 298,929

The accompanying notes are an integral part of the schedule.

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

For the Fiscal Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
ASSETS				
Cash and Deposits	\$ 298,929	\$ 2,740,188	\$ 2,629,849	\$ 409,268
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 26,962	\$ 310,882	\$ 315,702	\$ 22,142
Law Enforcement Fees	3,043	31,586	32,403	2,226
State Judges Retirement Fund	12,558	143,446	144,667	11,337
Court Administrative Fees	13,955	152,890	155,288	11,557
Legal Services Fees	11,809	126,142	128,891	9,060
Due to County Treasurer:				
Regular Fines	64,802	726,819	739,978	51,643
Overload Fines	1,200	35,877	34,551	2,526
Regular Fees	3,399	64,169	63,478	4,090
Petty Cash Fund	825	-	-	825
Due to Municipalities:				
Regular Fines	10,272	102,884	106,495	6,661
Regular Fees	898	20,013	19,527	1,384
Trust Fund Payable	149,206	1,025,480	888,869	285,817
Total Liabilities	\$ 298,929	\$ 2,740,188	\$ 2,629,849	\$ 409,268

The accompanying notes are an integral part of the schedule.

HALL COUNTY COURT
NOTES TO FINANCIAL SCHEDULES

For the Period Ended December 31, 2016, and Fiscal Year Ended December 31, 2017

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 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 Hall 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 2016). 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.