ATTESTATION REPORT
OF
DAWSON COUNTY COURT

JULY 1, 2010 THROUGH JUNE 30, 2012

Issued on March 4, 2013

DAWSON COUNTY COURT

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NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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 Dawson 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 Dawson 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 12, 2013

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, 2012

	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS				
Cash and Deposits	$ 163,221	$ 1,163,954	$ 1,162,792	$ 164,383
LIABILITIES				
Due to State Treasurer:				
Regular Fees	$ 13,988	$ 163,029	$ 164,554	$ 12,463
Law Enforcement Fees	1,510	14,894	15,043	1,361
State Judges Retirement Fund	5,117	50,641	51,235	4,523
Court Administrative Fees	8,840	99,661	99,024	9,477
Legal Services Fees	5,347	54,203	54,765	4,785
Due to County Treasurer:				
Regular Fines	27,333	301,142	300,571	27,904
Overload Fines	1,300	16,300	17,075	525
Regular Fees	4,113	34,156	35,354	2,915
Due to Municipalities:				
Regular Fines	484	4,491	4,551	424
Regular Fees	840	5,478	5,344	974
Trust Fund Payable	94,349	419,959	415,276	99,032
Total Liabilities	$ 163,221	$ 1,163,954	$ 1,162,792	$ 164,383

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, 2011

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS				
Cash and Deposits	$ 135,926	$ 1,545,511	$ 1,518,216	$ 163,221
LIABILITIES				
Due to State Treasurer:				
Regular Fees	$ 15,059	$ 169,354	$ 170,425	$ 13,988
Law Enforcement Fees	1,585	15,798	15,873	1,510
State Judges Retirement Fund	5,614	54,145	54,642	5,117
Court Administrative Fees	9,860	95,957	96,977	8,840
Legal Services Fees	5,924	57,880	58,457	5,347
Due to County Treasurer:				
Regular Fines	27,189	291,348	291,204	27,333
Overload Fines	1,525	28,398	28,623	1,300
Regular Fees	3,569	41,781	41,237	4,113
Due to Municipalities:				
Regular Fines	475	5,780	5,771	484
Regular Fees	972	4,970	5,102	840
Trust Fund Payable	64,154	780,100	749,905	94,349
Total Liabilities	$ 135,926	$ 1,545,511	$ 1,518,216	$ 163,221

The accompanying notes are an integral part of the schedule.

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.