

**ATTESTATION REPORT  
OF  
SARPY COUNTY COURT**

**JANUARY 1, 2018, THROUGH DECEMBER 31, 2018**

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**Issued on April 23, 2019**

# SARPY COUNTY COURT

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# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
[www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

## SARPY COUNTY COURT

### INDEPENDENT ACCOUNTANT'S REPORT

Sarpy County Court  
Papillion, Nebraska 68046

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Sarpy County Court as of and for the calendar year ending December 31, 2018. The County Court's management is responsible for the Schedule based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule 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 Schedule is 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 Schedule 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 Schedule, 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 Schedule of Changes in Assets and Liabilities Arising from Cash Transactions for the calendar year ending December 31, 2018, 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 all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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*.

The purpose of this report is to express an opinion on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

April 22, 2019

Charlie Janssen  
Auditor of Public Accounts  
Lincoln, Nebraska

**SARPY COUNTY COURT**  
**PAPILLION, NEBRASKA**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**ARISING FROM CASH TRANSACTIONS**  
**AGENCY FUNDS**

For the Calendar Year Ended December 31, 2018

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
<b>ASSETS</b>				
Cash and Deposits	\$ 710,411	\$ 3,948,032	\$ 3,892,310	\$ 766,133
<b>LIABILITIES</b>				
Due to State Treasurer:				
Regular Fees	\$ 34,173	\$ 436,210	\$ 435,832	\$ 34,551
Law Enforcement Fees	3,093	41,132	41,341	2,884
State Judges Retirement Fund	15,483	212,401	211,920	15,964
Court Administrative Fees	16,682	257,871	255,732	18,821
Legal Services Fees	12,760	171,816	171,441	13,135
Due to County Treasurer:				
Regular Fines	60,464	827,158	827,620	60,002
Overload Fines	4,200	37,375	39,700	1,875
Regular Fees	10,031	107,754	109,116	8,669
Petty Cash Fund	200	-	-	200
Due to Municipalities:				
Regular Fines	450	5,544	5,709	285
Regular Fees	38	(38)	-	-
Trust Fund Payable	552,837	1,850,809	1,793,899	609,747
<b>Total Liabilities</b>	<b>\$ 710,411</b>	<b>\$ 3,948,032</b>	<b>\$ 3,892,310</b>	<b>\$ 766,133</b>

The accompanying notes are an integral part of the schedule.

**SARPY COUNTY COURT**  
**NOTES TO FINANCIAL SCHEDULE**  
For the Calendar Year Ending December 31, 2018

**1. Criteria**

**A. Reporting Entity**

The Sarpy 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 Sarpy 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 or collected. Likewise, disbursements are shown as deductions to assets and as a decrease in the related liability when a check is written. Voided transactions are netted against the appropriate addition or deduction. During calendar year 2018, the court issued a void in the Municipality Regular Fees that was collected in calendar year 2017, resulting in a negative additions amount for the year.

**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 2018) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.