

**ATTESTATION REPORT  
OF  
DOUGLAS COUNTY COURT**

**JANUARY 1, 2019, THROUGH DECEMBER 31, 2019**

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**Issued on March 26, 2020**

DOUGLAS COUNTY COURT

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# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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## DOUGLAS COUNTY COURT

### INDEPENDENT ACCOUNTANT'S REPORT

Douglas County Court  
Omaha, Nebraska 68183

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Douglas County Court as of and for the calendar year ending December 31, 2019. 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, 2019, 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*.

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.

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

March 26, 2020

Charlie Janssen  
Auditor of Public Accounts  
Lincoln, Nebraska

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

For the Calendar Year Ended December 31, 2019

	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
<b>ASSETS</b>				
Cash and Deposits	\$ 2,047,715	\$ 19,307,582	\$ 19,226,502	\$ 2,128,795
<b>LIABILITIES</b>				
Due to State Treasurer:				
Regular Fees	\$ 80,742	\$ 1,987,978	\$ 1,973,569	\$ 95,151
Law Enforcement Fees	2,750	186,634	185,225	4,159
State Judges Retirement Fund	15,707	970,685	965,791	20,601
Court Administrative Fees	17,687	1,111,147	1,106,782	22,052
Legal Services Fees	12,791	752,673	748,784	16,680
Due to County Treasurer:				
Regular Fines	44,709	2,771,381	2,770,005	46,085
Overload Fines	-	75,402	75,252	150
Regular Fees	4,156	193,897	192,526	5,527
Petty Cash Fund	3,535	-	-	3,535
Municipality Fines	12,172	738,399	740,275	10,296
Due to Municipalities:				
Regular Fees	9,688	121,422	121,725	9,385
Trust Fund Payable	1,843,778	10,397,964	10,346,568	1,895,174
<b>Total Liabilities</b>	<b>\$ 2,047,715</b>	<b>\$ 19,307,582</b>	<b>\$ 19,226,502</b>	<b>\$ 2,128,795</b>

The accompanying notes are an integral part of the schedule.

DOUGLAS COUNTY COURT  
**NOTES TO FINANCIAL SCHEDULE**  
For the Calendar Year Ending December 31, 2019

**1. Criteria**

**A. Reporting Entity**

The Douglas 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 Douglas 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.

**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.