

**ATTESTATION REPORT
OF
DAWSON COUNTY COURT**

JANUARY 1, 2025, THROUGH DECEMBER 31, 2025

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Issued on April 15, 2026

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DAWSON COUNTY COURT

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DAWSON COUNTY COURT

SUMMARY OF COMMENTS

During our examination of the Dawson County Court (County Court), we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comments #2 (“Case Balances”) and #3 (“Bank Reconciliation Errors”), which are considered to be significant deficiencies, and Comment #1 (“Segregation of Duties”), which is considered to be a material weakness.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Segregation of Duties:*** County Court staff were capable of handling all phases of a transaction from beginning to end.
2. ***Case Balances:*** The County Court did not review its case balances, both balances held and overdue, on an ongoing, timely basis to ensure collection and/or resolution of such balances.
3. ***Bank Reconciliation Errors:*** The County Court did not resolve noted reconciling items on the bank reconciliation in a timely manner. Additionally, the County Court failed to complete a bank reconciliation for two investment accounts, resulting in uncorrected errors.
4. ***Improper or Untimely Action Taken:*** For seven transactions tested, the County Court failed either to address the balances held or due in a timely manner or to take action in accordance with a court order or relevant State statute.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations of any strengths of the County Court.

Draft copies of this report were furnished to the County Court to provide management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses have been objectively evaluated and recognized as appropriate in this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

1. Segregation of Duties

The Judicial User System to Improve Court Efficiency (JUSTICE) application is the Supreme Court's case and financial management system for Nebraska trial courts.

The office of the Dawson County Court (County Court) and the JUSTICE application lacked a sufficient segregation of duties, as one person could handle all aspects of processing transactions from beginning to end.

The JUSTICE system contains an inherent lack of segregation of duties within the "Administrator," "Supervisor," and "Financial" user classes. These user classes are able to complete, at least, the following tasks in JUSTICE: 1) issue, adjust, and void receipts, including non-monetary receipts; 2) issue, adjust, reprint, and void checks; 3) enter citations and court orders; 4) change the dates that checks clear the bank; 5) adjust funds from one account to another on a receipt; and 6) adjust funds from one account to another on a check. Staff assigned to these user roles also have physical access to the cash and checks in the office.

Furthermore, within JUSTICE is a module, DOCKET, used to issue court orders affixed with the Judge's signature. The "Judge Staff" role in JUSTICE granted users the ability to create and issue Judge-signed court orders through DOCKET and was assigned to 12 users of the County Court who were not Judges. As a result, these users were able to create and issue orders affixed with the Judge's signature without formal documentation to support the Judge's approval of the order. Of those 12 users, we noted that this access had been given to four State employees who were not employees of the Supreme Court.

We noted eight users with the "Judge Staff" role of the County Court who also have access to court receipts, which would allow them to record non-monetary transactions (e.g., waiving fines) in JUSTICE. Access to both the Judge's signature and court receipts significantly increases the risk of improper transactions, as one individual would be able to collect cash, record a non-monetary receipt in the system, create an authorization signed by the Judge to waive the fee, and not deposit the cash.

Lastly, we noted the following additional errors due to the lack of segregation of duties in the Court:

- The County Court maintained possession of one check tested, totaling \$10,020, for over 16 months before it was voided. The check was issued on June 27, 2024, without the payee present to accept the payment. Instead of voiding the check immediately, the County Court maintained possession of the check until November 19, 2025, when it was finally voided and reissued.
- The County Court failed to follow up on outstanding checks held, resulting in one of those checks, totaling \$121, being outstanding for over three years. Contrary to State statute, however, that check was not remitted to the State Treasurer as abandoned property by November 2025.
- One claim to the City of Lexington for unpaid fees, totaling \$17, was issued on September 29, 2023; however, this claim had not been resolved and was still outstanding at the time of fieldwork in February 2026.

A proper system of internal control includes a plan of organization, procedures, and documentation designed to safeguard assets and provide reliable financial records. Such system of internal controls should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end. Further, a proper system of internal controls includes: 1) procedures to ensure system access is limited, being granted only to appropriate individuals, and documentation is properly approved and maintained for such access; 2) court orders affixed with a Judge's signature by someone other than the Judge have formal documentation to support the Judge's approval of the order, and such documentation is maintained for subsequent review; 3) checks written are issued or voided in a timely manner; 4) outstanding checks are paid to the State Treasurer in compliance with the Uniform Disposition of Unclaimed Property Act; and 5) outstanding claims are resolved in a timely manner.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Segregation of Duties** (Concluded)

A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost. Further, personnel are under the direction of both the Nebraska State Court Administrator and the Presiding Judge.

We have noted this issue in previous examinations.

We recommend the County Court and the Nebraska State Court Administrator review this situation. As always, the cost of hiring additional personnel versus the benefit of a proper segregation of duties must be weighed. Where reasonably possible, the Nebraska State Court Administrator should work with the County Court to ensure adequate segregation of duties, as well as limit system access and ensure that such access is granted only to appropriate individuals. We also recommend the Nebraska State Court Administrator implement procedures to ensure that court orders affixed with a Judge's signature by someone other than the Judge have formal documentation to support the Judge's approval of the order, and such documentation is maintained for subsequent review. Lastly, we recommend procedures to ensure checks written are issued or voided in a timely manner, outstanding checks are paid to the State Treasurer in compliance with State statute, and outstanding claims are resolved in a timely manner.

County Court's Response: The Clerk Magistrate is the only staff who has access to all phases of a transaction. She does not, however, perform all of those duties. An example would be that she does not take cash at the counter so that she can adjust receipts. She does the daily deposit, so she does not take the deposit to the bank.

APA Response: As noted in the Comment, the Clerk Magistrate is not the only staff who has access to all phases of a transaction. In fact, there are eight other employees that have full access in JUSTICE. While the Clerk stated that she does not perform all the duties, the fact remains that she, along with eight other employees, have the ability and access to perform all the duties.

2. **Case Balances**

During testing of case balances, including both overdue amounts and amounts held, we noted that the County Court failed to take subsequent action to ensure collection and/or resolution of the balances. Details on the errors noted are included below.

Overdue Case Balances

We noted that 17 of 20 overdue balances tested, totaling \$6,866, did not have subsequent action taken by the County Court, such as the issuance of warrants and/or suspensions or declaration of certain overdue balances as uncollectible, as follows:

- For seven case balances due, totaling \$1,613, the County Court failed to attempt to collect or otherwise resolve these balances in a timely manner. In five of these cases, the Court was previously sending out notices of past due balances in 2023 and 2024; however, no action, such as the issuance of a warrant for non-payment has been attempted.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Case Balances (Continued)

Case	Balance Due as of 1/30/2026	Date Fees Assessed	Date of Last Action by the County Court	Last Action Description
1 *	\$ 450	June 2022	April 2023	Return Warrant
2	\$ 349	May 2023	Sept. 2023	Recall Warrant
3	\$ 349	July 2019	July 2023	Notice of Past Due Amount Sent
4	\$ 249	June 2018	July 2023	Notice of Past Due Amount Sent
5	\$ 150	June 2020	July 2023	Notice of Past Due Amount Sent
6	\$ 49	March 2017	July 2024	Notice of Past Due Amount Sent
7	\$ 17	June 2019	July 2023	Notice of Past Due Amount Sent
	\$ 1,613			

**This overdue balance is inaccurate because the return warrant incurred \$23 of sheriff's fees that were not assessed to the defendant.*

- For four case balances due, totaling \$2,254, the defendants were either picked up on a warrant or were sentenced to jail; however, the County Court failed to communicate with the County Jail to determine if and when the defendants served their jail sentence, whether they served any time to be applied to fines and costs owed, or if additional action should be taken, such as the issuance of a warrant for nonpayment.

Case	Balance Due as of 1/30/2026	Date Committed to Jail	Projected Release
8	\$ 999	9/20/2025	9/29/2025
9*	\$ 815	8/7/2024	8/13/2024
10	\$ 308	5/4/2021	5/7/2021
11	\$ 132	4/13/2022	4/14/2022
	\$ 2,254		

**A service return, filed on August 22, 2024, indicated the defendant on this case sat out fines and costs due; however, no follow-up was performed to obtain supporting documentation for this claim, nor were any costs waived.*

- Four case balances due, totaling \$2,212, were incorrect because of the failure of the County Court to address appropriately the costs in compliance with Court orders, as follows:

Case	Balance Due as of 1/30/2026	Date of Court Order	Description
12	\$ 1,110	March 2021	Costs of \$750 should have been waived because the defendant sat them out in jail.
13	\$ 550	Dec. 2024	A bond held was ordered applied to all remaining fines and costs.
14	\$ 500	Dec. 2022	Probation was completed satisfactorily, and costs should have been waived.
15	\$ 52	Dec. 2026	The case was dismissed, and costs should have been waived.
	\$ 2,212		

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Case Balances (Continued)

- Two cases with balances due had an active warrant or suspension; however, no follow-up was completed to determine whether additional actions should be taken to collect or otherwise resolve these balances:
 - One case balance due, totaling \$664, was assessed in March 2008, and a warrant was issued in November 2009 for nonpayment. The County Court attempted to locate an address for the defendant in May 2023; however, the last review of the warrant and balance due was completed in January 2020.
 - One case balance due, totaling \$123, was assessed in December 2012, and a suspension was issued in April 2013. The County Court has sent payment-due notices annually through December 2025; however, no review of the suspension or issuance of a warrant has been completed.

Case Balances Held

During testing of 14 cases with balances held, we noted that nine balances, totaling \$5,619, were not reviewed on an ongoing, timely basis to determine what, if any, follow-up action – such as the declaration of forfeiture and/or refunds of balances – was necessary to resolve those balances. During testing, we noted the following:

- For six balances held, totaling \$2,325, the County Court failed to complete follow-up action in a timely manner. For three of the balances held, the County Court has not issued a warrant in response to the non-payment or failure to appear on the cases.

Case	Balance Held as of 12/31/2025	Date of Last Action by the County Court	Last Action Description	Date of Outstanding Warrant
1*	\$ 1,000	August 2020	Letter to Hold Appeal Bond	Not applicable
2	\$ 450	October 2024	Suspension Request	August 2024
3	\$ 300	October 2023	Phone Call	July 2019
4	\$ 300	May 2023	Phone Call	None Noted
5**	\$ 225	February 2025	Suspension Request	None Noted
6	\$ 50	May 2023	Phone Call	None Noted
	\$ 2,325			

**The balance held, totaling \$1,000, was for an appeal bond that was held by order of the District Court in August 2020 due to the case being appealed to the Court of Appeals. The County Court failed to complete any follow-up action regarding this appeal. Per review of the District Court case, the appeal was mandated in February 2021, and the bond should have been released.*

***The balance held, totaling \$225, is for the partial payment of a traffic citation. When payment was made in December 2024, the defendant filed a plea of guilty; however, the County Court failed to determine if this balance could be applied to fines and costs due on the case.*

- As of fieldwork in March 2026, one case balance tested contained the following amounts in error:
 - Interest, totaling \$2,482, was held; however, the condemnation principle had been paid out in August 2024.
 - An appeal bond, totaling \$100, was held; however, the appellate case was dismissed in June 2024.
 - Excess filing fees, totaling \$12, paid in October 2023 were held; however, the County Court failed to refund the excess balance held.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Case Balances** (Concluded)

- One bond held, totaling \$450, was ordered applied to \$50 of court costs in October 2025. The Court failed to apply the bond to those costs and refund the remaining \$400 to the defendant until after the Auditor of Public Accounts (APA) inquiry in March 2026.
- One bond held, totaling \$250, was received in October 2025 after the defendant was arrested on a warrant issued in December 2017. The County Court failed to follow up on this case between May 2023 and October 2025 when a motion was filed to dismiss the case due to the expiration of a speedy trial period. As of fieldwork in March 2026, the County Judge had not ordered the case dismissed; however, despite the lack of such order, the County Court released the bond to the defendant in January 2026.

A proper system of internal control and sound business practices requires all case balances of the County Court to be reviewed on an ongoing, timely basis to determine what action should be taken to collect and/or resolve those balances.

Without a regular review of case balances, there is an increased risk that such balances may either not have proper follow-up action taken or have been previously resolved and should no longer be reflected as overdue or held.

We have noted this issue in previous examinations.

We recommend the County Court implement an ongoing, timely review of its case balances to ensure the timely collection and/or resolution thereof.

County Court's Response: The court will put into practice a more timely review of the case balances report and the overdue balances report. In the past it was stated that three attempts to collect on overdue balances was appropriate. Current auditors have stated that attempts should be more frequent. Judges in the 11th Judicial practice have reviewed current practices for overdue balances and new procedures are being put into practice with those balances over ten years old.

APA Response: Three attempts is a good practice if after those attempts, the County Court resolved the balances held or due. The County Court not only failed to resolve the balances held or due, but also completely stopped performing follow up procedures and let balances remain held or outstanding.

3. **Bank Reconciliation Errors**

The County Court lacked procedures for ensuring that any reconciling items noted as part of the bank reconciliation process were corrected in a timely manner. As of December 31, 2025, the following reconciling items were noted, remaining uncorrected as of fieldwork in March 2026:

- Investment interest, totaling \$2,482, as noted in **Comment and Recommendation Number 2** ("Case Balances") herein, has been held in the County Court's bank account since June 2024 and not paid out.
- A \$200 deposit was made to the County Court's bank account in May 2025; however, no receipt has been issued for this balance.
- In December 2025, a \$16 bank charge was made to the County Court's bank account; however, the County Court failed to follow up to ensure this was returned.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

3. **Bank Reconciliation Errors** (Concluded)

- After being voided in the accounting system in March 2022, a \$13 check was cashed from the County Court's bank account in June 2024; however, no additional action has been taken to attempt to resolve this balance.
- In October 2022, a \$2 service charge was refunded twice to the County Court's bank account; however, no additional action has been taken to attempt to resolve this balance.

Additionally, the County Court failed to complete an accurate bank reconciliation for two investment accounts held. As of December 31, 2025, we noted the following errors:

- Interest earned on two investment accounts from June 1, 2024, through December 31, 2025, totaling \$8,985, had not been entered into the accounting system as of fieldwork in March 2026.
- Bank charges of \$50 per month, totaling \$850, had been charged on one of the investment bank accounts. The County Court was unaware of these charges and, after inquiry by the APA, contacted the bank about them. Because of the amount of time that had passed, the bank would credit only \$250 back to the account, resulting in a \$600 loss to the balance.

A proper system of internal control and sound accounting practices require procedures for completing comprehensive, detailed bank reconciliations, at least monthly, of all bank accounts to ensure proper balancing between monies on deposit and the coinciding accounting records. Such procedures include the timely resolution of any errors, omissions, or irregularities identified.

We recommend the County Court implement procedures to ensure that comprehensive, detailed bank reconciliations are completed, at least monthly, and any errors, omissions, or irregularities noted are resolved in a timely manner.

County Court's Response: The condemnation hearing had interest accruing for over a year. The County Court was waiting for direction from the District Court on how that interest should be distributed. An Order has been entered and then money has been disbursed.

There is also a bank statement "paper" fee of \$2.00. Every month the bank account is debited and then credited back. The credit comes back on the account at the end of the monthly bank statement rather than the beginning of the next month. The bank stated that this is the way their system is set up and therefore the reconciliation every month has to have \$2.00 debited back off to reconcile the bank statement with our Justice account.

APA Response: The \$2 bank fee described in the response is how the standard monthly bank fees typically occur; however, the bank fee noted as an error was not the result of this typical process and instead was an additional credit from October 2022 that has not been resolved. Furthermore, as noted above, there are multiple reconciling items that the County Court failed to appropriately address and the Court was seemingly unaware of other fees charged to accounts.

4. **Improper or Untimely Action Taken**

For seven transactions tested, totaling \$827, the County Court failed to address the balances held or due in a timely manner or take action in accordance with relevant State statute, as follows:

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Improper or Untimely Action Taken (Continued)

- Return commitments in four cases, stating that fines and costs, totaling \$282, were sat out in jail, were on file to support the waiver of fees owed; however, the County Court failed to waive the fees for a period ranging from 6 months to 1 year and 10 months after the documentation to support the waiver was filed.

Case	Fees Owed	Date Satisfied	Date Costs Were Waived/Claimed	Time to Waive Costs Due
1	\$ 164	August 2024	February 2025	6 Months
2	\$ 35	September 2023	July 2025	1 Year, 10 Months
3	\$ 33	October 2024	December 2025	1 Year, 2 Months
4	\$ 29	November 2023	February 2025	1 Year, 3 Months
	\$ 21	November 2023	March 2025	1 Year, 4 Months
	\$ 282			

Additional errors were noted regarding the cases above, as follows:

- For Case #1, a bond held was applied to fines, totaling \$38; however, no support was on file to ensure the consent of the defendant prior to application of the bond in compliance with Neb. Rev. Stat. § 29-2206(3) (Cum. Supp. 2024).
- For Case #2, sheriff fees, totaling \$51, were still assessed on the case as of fieldwork in March 2026; however, the jail time served above would cover these remaining costs, so they should have been waived.
- For one criminal case tested, with a \$533 balance due, the defendant was committed to jail in December 2024. The County Court failed to follow up with the county jail until nine months later in September 2025, when returns were filed approving the waiver of the balance owed.
- For one criminal case tested, \$10 in drug testing fees were ordered waived on March 2025; however, the County Court waived a \$10 offender assessment fee in error.
- For one traffic case tested, the County Court failed to assess a \$2 sheriff fee to the defendant until after the APA’s inquiry in February 2026; however, this fee had been sat out in jail in December 2025.

Section 29-2206(3) states the following, in relevant part:

As an alternative to a lump-sum payment or as an alternative or in conjunction with installment payments, the court or magistrate may, with the consent of the offender, deduct fines from a bond posted by the offender to the extent that such bond is not otherwise encumbered by a valid lien, levy, execution, or assignment to counsel of record or the person who posted the bond.

(Emphasis added.) A proper system of internal control and sound accounting practices require procedures to ensure that proper action on balances held or due on cases is completed in a timely manner and in compliance with a court order or relevant State statute.

Without such procedures, there is an increased risk of noncompliance with State statute and the loss or misuse of funds.

DAWSON COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Concluded)

4. Improper or Untimely Action Taken (Concluded)

We noted this issue in the previous examination.

We recommend the County Court implement procedures to ensure that proper action on balances held or due on cases is completed in a timely manner and in compliance with a court order or relevant State statute.

County Court's Response: It was found by the court that when service papers or warrants were returned not all the needed information was returned therefore balances were not addressed and corrected in a timely manner. The court has worked with the Sheriff's office to implement new procedures so that the office who files the returns has not only the return that is needed from their office but also the mileage forms, fees and other documentation for time sat from other offices collected before the returns are filed with the court.



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DAWSON COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

Dawson County Court
Lexington, Nebraska 68850

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Dawson County Court as of and for the calendar year ending December 31, 2025. The County Court's management is responsible for the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions 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 plan and perform the examination to obtain reasonable assurance about whether the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions 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 of Changes in Assets and Liabilities Arising from Cash Transactions, 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.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions for the calendar year ending December 31, 2025, 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; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions; fraud that is material, either quantitatively or qualitatively, to 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. We performed our examination to express an opinion on whether the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions 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 of Changes in Assets and Liabilities Arising from Cash Transactions or on compliance and other matters;

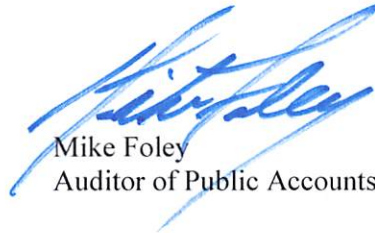
accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments and Recommendations section of the report.

Government Auditing Standards also require us to perform limited procedures on the Dawson County Court's response to the findings identified in the Comments and Recommendations section of the report. The Dawson County Court's responses were not subjected to the other procedures applied in the attestation of the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions and, accordingly, we express no opinion on the responses.

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.



Kris Kucera, CPA, CFE
Assistant Deputy Auditor
Lincoln, Nebraska



Mike Foley
Auditor of Public Accounts

April 13, 2026

DAWSON COUNTY COURT
LEXINGTON, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
CUSTODIAL FUNDS

For the Calendar Year Ended December 31, 2025

	Balance January 1, 2025	Additions	Deductions	Balance December 31, 2025
ASSETS				
Cash and Deposits	\$ 396,405	\$ 1,252,966	\$ 1,280,110	\$ 369,261
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 7,927	\$ 104,414	\$ 101,347	\$ 10,994
Law Enforcement Fees	1,008	10,655	10,929	734
State Judges Retirement Fund	7,918	88,404	89,177	7,145
Court Administrative Fees	9,564	87,657	92,183	5,038
Legal Services Fees	4,185	44,529	45,317	3,397
Due to County Treasurer:				
Regular Fines	26,632	269,399	272,384	23,647
Overload Fines	-	825	825	-
Regular Fees	(1,588)	22,089	20,139	362
Petty Cash Fund	250	-	-	250
Municipality Fines	275	3,410	3,386	299
Due to Municipalities:				
Regular Fees	916	5,275	6,093	98
Trust Fund Payable	339,318	616,309	638,330	317,297
Total Liabilities	\$ 396,405	\$ 1,252,966	\$ 1,280,110	\$ 369,261

The accompanying notes are an integral part of the Schedule.

DAWSON COUNTY COURT
NOTES TO FINANCIAL SCHEDULE
For the Calendar Year Ending December 31, 2025

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 Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the County Court reflects only the Custodial 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 Dawson County.

B. Basis of Accounting

The accounting records of the County Court Custodial Funds are maintained, and the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions has 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.