



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Clark County Municipal Court
Clark County
50 East Columbia Street
Springfield, Ohio 45502

We have audited the accompanying financial statements of the Clark County Municipal Court (the Court) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Court prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Court as of December 31, 2001 and 2000, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2002 on our consideration of the Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Clerk of Courts and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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Jim Petro
Auditor of State

May 29, 2002

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**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
CRIMINAL/TRAFFIC DIVISION
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	2001	2000
RECEIPTS:		
Fines, Costs and Forfeitures	\$2,509,700	\$2,220,884
Capital Costs	110,021	103,687
Interest	6,729	4,019
Total Receipts	2,626,450	2,328,590
DISBURSEMENTS:		
City of Springfield	1,041,927	939,788
Clark County Treasurer	796,133	662,082
Treasurer of State of Ohio	673,438	662,934
All Other Entities	75,640	56,546
Total Disbursements	2,587,138	2,321,350
Receipts Over/(Under) Disbursements	39,312	7,240
Beginning Balance - January 1	145,118	137,878
Ending Balance - December 31	\$184,430	\$145,118

The Notes to the financial statements are an integral part of this statement.

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
BAIL BOND DIVISION
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	2001	2,000
RECEIPTS:		
Bonds and Forfeitures	\$630,887	\$666,785
Capital Improvement Costs	16,570	20,117
Interest	2,264	1,400
Total Receipts	649,721	688,302
DISBURSEMENTS:		
Bonds Forfeited	464,836	497,039
Bonds Returned	139,421	181,693
City of Springfield		
Capital Improvement Costs	17,271	16,720
Interest	2,165	1,395
Total Disbursements	623,693	696,847
Receipts Over/(Under) Disbursements	26,028	(8,545)
Beginning Balance - January 1	73,225	81,770
Ending Balance - December 31	\$99,253	\$73,225

The notes to the financial statements are an integral part of this statement.

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
CIVIL DIVISION
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	2001	2000
RECEIPTS:		
Court Costs	\$457,099	\$391,840
Garnishee Fees	1,262,789	790,706
Judgments	48,027	40,280
Capital Improvements Costs	48,940	42,920
Additional Fees Collected	69,611	60,484
Interest	2,330	1,500
All Other Receipts	42,415	26,920
Total Receipts	1,931,211	1,354,650
DISBURSEMENTS:		
Court Costs and Unpaid Garnishee Fees	456,236	384,103
Garnishee Fees	1,232,659	769,744
Judgments	40,997	40,974
Capital Improvements Fund	48,280	42,325
Additional Fees	68,702	55,395
City of Springfield	2,284	1,445
All Other Amounts Distributed	39,391	33,988
Total Disbursements	1,888,549	1,327,974
Receipts Over/(Under) Disbursements	42,662	26,676
Beginning Balance - January 1	95,605	68,929
Ending Balance - December 31	\$138,267	\$95,605

The notes to the financial statements are an integral part of this statement.

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
TRUSTEESHIP DIVISION
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	2001	2000
RECEIPTS:		
Trustees	\$8,888	\$9,961
DISBURSEMENTS:		
Creditors	8,898	9,497
City of Springfield		
Filing Fees	50	100
Interest	13	12
Clerk's Poundage Distributed	275	293
Total Disbursements	9,236	9,902
Receipts Over/(Under) Disbursements	(348)	59
Beginning Balance - January 1	452	393
Ending Balance - December 31	\$104	\$452

The notes to the financial statements are an integral part of this statement.

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
RENT ESCROW DIVISION
FOR THE YEARS ENDED DECEMBER 31,2001 AND 2000**

	<u>2001</u>	<u>2000</u>
RECEIPTS:		
Rents Deposited with Court	\$66,111	\$3,201
DISBURSEMENTS:		
Rents Disbursed	<u>5,567</u>	<u>3,057</u>
Receipts Over/(Under) Disbursements	60,544	144
Beginning Balance - January 1	<u>144</u>	<u>0</u>
Ending Balance - December 31	<u><u>\$60,688</u></u>	<u><u>\$144</u></u>

The notes to the financial statements are an integral part of this statement.

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**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Clark County Municipal Court was established per Section 1901.01, Revised Code, for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio, and has jurisdiction within all of Clark County.

The Court has three full-time judges and an elected Clerk of Courts to oversee the daily operations and the financial transactions. The City of Springfield is a separate governmental entity and its financial statements are not included in those presented in this report.

Management believes the financial statements included in this report represent all of the financial transactions of the Court over which the Court Officials have the ability to exercise direct operating control.

B. Basis of Accounting

Financial accountability for the Clark County Municipal Court is that of an agent, acting in a fiduciary capacity for others. The Court has no equity or ownership over the money it controls. These financial statements were prepared on the cash basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

C. Budgetary Process

By virtue of Ohio Law, all expenditures of the Clark County Municipal Court are budgeted and paid by the City of Springfield and are reflected in the financial statements of the City of Springfield.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Municipal Court maintains a cash pool used by all divisions.

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and deposits at December 31 was as follows:

	<u>2001</u>	<u>2000</u>
Demand deposits	<u>\$482,742</u>	<u>\$314,544</u>

Deposits:

Deposits are insured by: 1) The Federal Depository Insurance Corporation and 2) collateralized by the financial institution's public entity deposit pool.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Clark County Municipal Court
Clark County
50 East Columbia Street
Springfield, Ohio 45502

We have audited the accompanying financial statements of Clark County Municipal Court (the Court) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 29, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Clark County Municipal Court
Clark County
Report of Independent Accountants on Compliance and
on Internal Control Required By *Government Auditing Standards*
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This report is intended solely for the information and use of management, the Clerk of Courts, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

May 29, 2002



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CLARK COUNTY MUNICIPAL COURT

CLARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 2, 2002**