



**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts and Disbursements and Changes in Court Division Cash Balances - Criminal/Traffic Division - For the Years Ended December 31, 1999 and 1998	3
Statement of Cash Receipts and Disbursements and Changes in Court Division Cash Balances - Bail Bond Division - For the Years Ended December 31, 1999 and 1998	4
Statement of Cash Receipts and Disbursements and Changes in Court Division Cash Balances - Civil Division - For the Years Ended December 31, 1999 and 1998	5
Statement of Cash Receipts and Disbursements and Changes in Court Division Cash Balances - Trusteeship Division - For the Years Ended December 31, 1999 and 1998	6
Statement of Cash Receipts and Disbursements and Changes in Court Division Cash Balances - Rent Escrow Division - For the Years Ended December 31, 1999 and 1998	7
Notes to the Financial Statements	9
Report of Independent Accountant's on Compliance and on Internal Controls Required by <i>Government Auditing Standards</i>	11

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying financial statements of the Clark County Municipal Court, Clark County (the Court), as of and for the years ended December 31, 1999 and 1998, as listed in the table of contents. 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 generally accepted auditing standards 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 fund cash balances of the Court as of December 31, 1999 and 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 21, 2000

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES
CRIMINAL/TRAFFIC DIVISION
FOR YEARS ENDED DECEMBER 31, 1999 AND 1998**

	1999	1998
RECEIPTS:		
Fines, Costs and Forfeitures	\$1,983,049	\$2,094,160
Capital Costs	95,238	102,750
Interest	3,571	3,660
Total Receipts	<u>2,081,858</u>	<u>2,200,570</u>
DISBURSEMENTS:		
City of Springfield	858,757	937,184
Clark County Treasurer	607,969	596,483
Treasurer of State of Ohio	592,599	618,759
All Other Entities	47,040	52,186
Total Disbursements	<u>2,106,365</u>	<u>2,204,612</u>
Receipts Over/(Under) Disbursements	(24,507)	(4,042)
Beginning Balance - January 1	<u>162,385</u>	<u>166,427</u>
Ending Balance - December 31	<u><u>\$137,878</u></u>	<u><u>\$162,385</u></u>

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 FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

	1999	1,998
RECEIPTS:		
Bonds and Forfeitures	\$576,780	\$622,206
Capital Improvement Costs	15,266	17,850
Interest	<u>2,328</u>	<u>2,467</u>
Total Receipts	594,374	642,523
DISBURSEMENTS:		
Bonds Forfeited	372,268	438,025
Bonds Returned	197,357	176,278
City of Springfield		
Capital Improvement Costs	20,257	8,536
Interest	<u>2,334</u>	<u>2,430</u>
Total Disbursements	<u>592,216</u>	<u>625,269</u>
Receipts Over/(Under) Disbursements	2,158	17,254
Beginning Balance - January 1	<u>79,612</u>	<u>62,358</u>
Ending Balance - December 31	<u><u>\$81,770</u></u>	<u><u>\$79,612</u></u>

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 FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

	1999	1998
RECEIPTS:		
Court Costs	\$391,360	\$340,906
Garnishee Fees	554,382	437,826
Judgments	44,737	29,406
Capital Improvements Costs	38,825	40,455
Additional Fees Collected	54,282	56,159
Interest	1,328	1,113
All Other Receipts	<u>37,859</u>	<u>62,444</u>
Total Receipts	<u>1,122,773</u>	<u>968,309</u>
DISBURSEMENTS:		
Court Costs and Unpaid Garnishee Fees	378,576	337,781
Garnishee Fees	545,585	433,151
Judgments	44,451	28,254
Capital Improvements Fund	39,090	40,105
Additional Fees	54,281	56,159
City of Springfield	1,319	1,100
All Other Amounts Distributed	<u>56,813</u>	<u>58,087</u>
Total Disbursements	<u>1,120,115</u>	<u>954,637</u>
Receipts Over/(Under) Disbursements	2,658	13,672
Beginning Balance - January 1	<u>66,271</u>	<u>52,599</u>
Ending Balance - December 31	<u><u>\$68,929</u></u>	<u><u>\$66,271</u></u>

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

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES - TRUSTEESHIP DIVISION
FOR FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

	1999	1998
RECEIPTS:		
Trustees	\$7,127	\$9,641
DISBURSEMENTS:		
Creditors	6,554	9,489
City of Springfield		
Filing Fees	0	50
Interest	8	11
Clerk's Poundage Distributed	202	294
Total Disbursements	<u>6,764</u>	<u>9,844</u>
Receipts Over/(Under) Disbursements	363	(203)
Beginning Balance	<u>30</u>	<u>233</u>
Ending Balance	<u><u>\$393</u></u>	<u><u>\$30</u></u>

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

CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AND CHANGES IN COURT DIVISION CASH BALANCES - RENT ESCROW DIVISION
FOR FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998

	1999	1998
RECEIPTS:		
Rents Deposited with Court	\$689	\$3,222
DISBURSEMENTS:		
Rents Disbursed	<u>689</u>	<u>6,388</u>
Receipts Over/(Under) Disbursements	0	(3,166)
Beginning Balance	<u>0</u>	<u>3,166</u>
Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</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, 1999 AND 1998**

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>1999</u>	<u>1998</u>
Demand deposits	<u>\$288,970</u>	<u>\$308,298</u>

Deposits:

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

**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. RESTATEMENT OF PRIOR YEAR BALANCE

December checks written after the month-end reconciling date were shown as outstanding checks on December's reconciliations in order to reflect the distribution of monies by the Court. This resulted in an understatement of the December, 1997 cash balance as previously reported. The restatement increased the cash balance by \$166,427 in the Criminal/Traffic Division; \$28,590 in the Bail Bond Division, and \$31,679 in the Civil Division.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

Clerk of Municipal Court
Clark County Municipal Court
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, 1999 and 1998, and have issued our report thereon dated June 21, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 and regulations, 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 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.

This report is intended for the information and use of management, 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".

Jim Petro
Auditor of State

June 21, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

CLARK COUNTY MUNICIPAL COURT

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 18, 2000