

Auditor of State Bulletin 97-019
December 24, 1997

TO: ALL COMMON PLEAS COURTS
ALL COUNTY COURTS
ALL JUVENILE COURTS
ALL MAYORS COURTS
ALL MUNICIPAL COURTS
ALL PROBATE COURTS
ALL CLERKS OF COMMON PLEAS COURTS
ALL CLERKS OF COUNTY COURTS
ALL CLERKS OF JUVENILE COURTS
ALL CLERKS OF MAYORS COURTS
ALL CLERKS OF MUNICIPAL COURTS
ALL CLERKS OF PROBATE COURTS
ALL CITY AUDITORS AND FISCAL OFFICERS
ALL COUNTY AUDITORS
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECT: COMPUTERIZATION OF THE COURT AND CLERK OF COURT'S FEES

Introduction

Common Pleas, County, and Municipal Courts are given the authority to assess additional fees on the filings of certain causes of action to be used for the computerization of the court and the clerk of court's office. Shortly after Ohio law was changed to permit the assessment of these fees, the Auditor of State's Office published MAS Bulletin 93-02, which gives guidance on the accounting treatment for the fees collected and provides examples of the types of expenditures that are permitted. The information contained in MAS Bulletin 93-02 is still applicable to the use of these funds and should be adhered to by the courts and by city fiscal officers and county auditors. The purpose of this bulletin is to expand on the guidance given in MAS Bulletin 93-02.

Assessment of Fees for Computerization

The authority to charge additional fees to computerize either the court itself or the clerk of the court's office is derived from the language of Ohio Rev. Code § 2303.201 for common pleas courts, § 1907.261 for county courts, and § 1901.261 for municipal courts. While there is no provision in Ohio Rev. Code Ch. 1905 that explicitly establishes a mayor's court computerization fund similar to Ohio Rev. Code §§ 1901.261 and 1907.261, it is the Auditor of State's opinion that the mayor's courts are also able to establish a computer fund. The language in Ohio Rev. Code § 1905.02 states that the provisions of Ohio Rev. Code Ch. 1907 are applicable in municipal corporations in which the mayor's court is located within the jurisdiction of a county court. If, however, the mayor's court is within the jurisdiction of a municipal court, then based upon the language of Ohio Rev. Code § 1901.261, the municipality should submit a written request to our Office's Local Government Services Division to establish a Mayor's Court Computerization Fund

pursuant to Ohio Rev. Code § 5705.12.

These Code provisions state that the court can authorize and direct the clerk of its court to charge an additional fee for the causes of action listed in Ohio Rev. Code § 2303.20 (A), (Q), or (U), if it determines that additional funds are necessary to computerize the operations of the court. *See* Ohio Rev. Code §§ 2303.201(A)(1), 1907.261(A)(1), and 1901.261(A)(1). The fee charged to computerize the operations of the court cannot exceed \$3, and the amount selected must be placed in a special revenue fund of the city or county.

In addition to assessing fees to computerize the operations of the court, the court may determine that additional funds are necessary to computerize the office of the clerk of its court. If such a determination is made, then the court can direct the clerk of court to charge an additional fee which must not exceed \$10 for the causes of actions listed in Ohio Rev. Code § 2303.20(A), (P), (Q), (T) and (U). *See* Ohio Rev. Code §§ 2303.201(B)(1), 1907.261(B)(1) and 1901.261(B)(1). Unless the legislative authority has issued general obligation bonds for the purchase and maintenance of a computer system for the clerk of court's office, the funds collected to computerize the clerk of court's office must be distributed to the credit of the special revenue fund of the city or county which has been established for the receipt of these funds. If, however, the legislative authority has issued general obligation bonds for computerization of the office of the clerk of court, the funds collected could then be expended to pay debt charges and financing costs related to the bond issuance. *See* Ohio Rev. Code §§ 2303.201(B)(2), 1907.261(B)(2), and 1901.261(B)(2).

Permissible Expenditures of Computerization Fees

The fee assessed for the computerization of the courts pursuant to division A(1), which must not exceed \$3 per filing, may be used for the computerization of any aspect of the court, including the acquisition and maintenance of legal research software and hardware for court personnel. The fee, not to exceed \$10 per filing, that is charged pursuant to division (B)(1), may be used *only* for the computerization of the clerk of court's office. The Code provisions establishing the authority to assess fees for computerization costs distinguish the fees that may be charged for the clerk of court's office from the fees that may be charged to computerize the court itself; as such, fees charged pursuant to (B)(1) to computerize the clerk of court's office are not permitted to be used for computerization of the court in general. For this reason, it is advisable that, when judgment entries are issued by the court to expend funds for computerization purposes, it be made clear in the judgment entry from which source of revenue the court desires to expend the funds.

As discussed in MAS Bulletin 93-02, the following areas are considered appropriate expenditures for computerization purposes: computer space; computer electrical; computer air-conditioning; computer furniture; computer hardware; computer software; subscriptions to computer services; staff expenses related to operating the computer system, including fringe benefits; computer supplies, for example computer paper, diskettes, etc.; training expenses; maintenance of equipment as well as computer needs studies. It is important to note that this list should be used as a guide for the court to determine if the expenditure would be considered appropriate for computerization purposes and should by no means be considered exhaustive.

If you have any questions or if you require a copy of MAS Bulletin 93-02, please contact the Auditor of State's Legal Division at 1-800-282-0370.