



**Auditor of State
Betty Montgomery**

CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Guy A. Ferguson, Clerk
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, 2003 and 2002, 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 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, 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 combined cash balances of the Court, as of December 31, 2003 and 2002, and its combined 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 July 16, 2004 on our consideration of the Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. 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 and other officials authorized to receive this report under Section 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 that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

July 16, 2004

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**CLARK COUNTY MUNICIPAL COURT
CLARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN CASH BALANCES**

ALL DIVISIONS

FOR YEARS ENDED DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
RECEIPTS:		
Fines, Costs and Forfeitures	\$3,265,127	\$3,427,544
Garnishment Fees	1,593,602	1,436,647
Capital Improvement Costs	195,354	171,806
Additional Fees Collected	76,881	74,509
Judgments	25,072	26,890
Trusteeships	19,510	8,938
Interest	1,414	4,906
Rents Deposited with the Court	74,943	86,167
Other Receipts	63,674	44,685
Total Receipts	<u>5,315,577</u>	<u>5,282,092</u>
DISBURSEMENTS:		
City of Springfield	1,020,353	977,065
Clark County Treasurer	720,051	782,861
Treasurer of State of Ohio	607,353	665,338
Bonds Forfeited	420,628	400,268
Bonds Returned	159,143	210,634
Court Costs and Unpaid Garnishee Fees	505,745	509,834
Garnishee Fees	1,635,106	1,412,735
Judgments	25,072	33,920
Additional Fees	76,391	75,456
Rents Disbursed	15,352	33,107
Creditors	18,985	8,402
Clerk's Poundage Distributed	579	260
All Other Entities	52,395	117,997
Total Disbursements	<u>5,257,153</u>	<u>5,227,877</u>
Receipts Over/(Under) Disbursements	58,424	54,215
Beginning Balance - January 1	<u>536,824</u>	<u>482,609</u>
Ending Balance - December 31	<u><u>\$595,248</u></u>	<u><u>\$536,824</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 STATEMENT
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

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. The Court's five divisions include Criminal/Traffic, Bail Bond, Civil, Trusteeship, and Rent Escrow.

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>2003</u>	<u>2002</u>
Demand deposits	<u>\$595,248</u>	<u>\$536,824</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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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Guy A. Ferguson, Clerk
Clark County Municipal Court
50 East Columbia Street
Springfield, Ohio 45502

We have audited the financial statements of the Clark County Municipal Court, (the Court), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 16, 2004. 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 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 test disclosed no instances of noncompliance that is 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.

This report is intended for the information and use of the 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 that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

July 16, 2004

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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
AUGUST 5, 2004**