



**Auditor of State
Betty Montgomery**

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY**

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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village Council and
James Warren, Jr., Mayor
Village of New Boston
Scioto County
3980 Rhodes Avenue
New Boston, Ohio 45662

Members of Village Council and Mayor Warren:

We have performed the procedures enumerated below, which were agreed to by Village Council and the Mayor, for the purposes of determining whether all cash receipts for which the Mayor's Court issued receipts were recorded and deposited and reviewed the distribution of the Mayor's Court Receipts to determine the amounts owed to the Village of New Boston and the State of Ohio for the period August 1, 2004 through July 31, 2005. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of Village Council and the Mayor. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings, if any, are as follows:

1. We compared all manual receipts to the information entered into the Mayor's Court Computer system for the period of July 1, 2004 through July 31, 2005.

We noted the following exceptions:

- a. One receipt (receipt number 1165) was written for fifteen dollars but was entered in the Mayor's Court computer system as five dollars as disclosed in Schedule B-5.
- b. Two receipts totaling \$335 (receipt numbers 1315 and 1414 in the amounts of \$235 and \$100 respectively) were not entered in the Mayor's Court computer system as disclosed in Schedule B-5.
- c. Two of the manual receipts were entered in the Mayor's Court computer system but did not appear on the monthly cashbook reports.

As a result of learning that there were receipts that were posted to the system that were not included on the monthly reports, we determined the first and last receipt numbers of the period January 1, 2004 through July 31, 2005 by obtaining the receipt number of the last receipt written in December, 2003 and the first receipt written in August, 2005. We then compared the receipt sequence to the receipt numbers on the monthly cashbook reports for each month. We noted a total of 42 receipts from the sequence which did not show up on the monthly cashbook reports. Of these 42 receipts, we noted five that were posted to the system that did not show up on the monthly reports. The remaining 37 receipts were unaccounted for. The Mayor's Court was unable to determine what happened with the remaining 37 receipts.

2. We compared all receipts to deposits made at the bank for the period of January 1, 2004 through July 31, 2005.

We noted a total of \$2,071 in receipts for the period which were not deposited in the Mayor's Court bank account as detailed in Schedule A. The receipts were deposited so infrequently and in a manner that made the specific receipts that were not deposited indeterminable. As a result, a finding for recovery will be issued against all officials and employees who accepted payment of fines and costs on behalf of Mayor's Court during this period as disclosed in Exhibit 1.

3. We determined the amount of monies owed to the Village of New Boston, the State of Ohio and other parties from the Mayor's Court as of July 31, 2005.

We determined the proper distribution of the Mayor's Court receipts through the use of the distribution information included on each of the monthly cashbook reports as well as information contained on some of the receipts which were not included on the monthly cashbook reports. We compared the amounts that should have been distributed to the amounts that were actually distributed by the Mayor's Court. The results of the comparison are included as Schedules B-1 through B-5. The following table summarizes the amounts owed to the various entities:

Entity to which money is due	Amount Owed
State of Ohio	\$3,504
Village of New Boston General Fund	10,521
Village of New Boston Computer Fund	1,345
Others for Overpayments ¹	265
Undetermined Parties ²	345
Total Amount Due	<u>\$15,980</u>

1 - The detail of the individuals and amounts overpaid are included in Schedule B-4.

2 - The appropriate distribution for these receipts could not be determined from the information provided. The Mayor's Court will need to research these receipts and determine the appropriate distribution. See Schedule B-5.

Accordingly, a finding for recovery for public money due but not collected will be issued against the Mayor's Court in favor of the State of Ohio, Village of New Boston General Fund, Village of New Boston Court Computer Fund, various individuals who overpaid and entities/individuals remaining to be determined by the Village as disclosed in Exhibit 2.

4. We reconciled the Mayor's Court Cashbook to the bank statement.

As part of the reconciliation process, we calculated the book balance for the Mayor's Court based on the receipts and disbursements information provided and the reconciled balance at December 31, 2003. See Schedule C-1 for the book balance calculation. The monthly bank reconciliations for the period of January 1, 2004 through July 31, 2005 are included as Schedules C-2 through C-20. We noted that the only reconciling item for each month was the amount of the cash received and unaccounted for as detailed in Schedule A.

5. We compared the jail/booking card documentation prepared by the Village police department to the information entered into the Mayor's Court computer system. We utilized the log of jail booking cards to determine the first and last number of the jail/booking cards for the period to determine the sequence of associated numbers that should have been entered in the Mayor's Court computer system or otherwise accounted for.
 - a. We noted that there were 65 arrest/booking numbers not entered in the Mayor's Court computer system for the period of September 1, 2004 through December 31, 2004. Of these 65 arrest/booking numbers:
 - 40 were documented to have been transferred to Portsmouth Municipal Court
 - 16 were arrests for Bench Warrants from Mayor's Court which are added to the original case file in the computer system
 - Six were arrests on warrants of other agencies
 - Two were either voided or not issued
 - One had no information provided to determine why it was not entered in the Mayor's Court computer system.
 - b. We noted that there were 124 arrest/booking numbers not entered in the Mayor's Court computer system for the period of January, 1, 2005 through July 31, 2005. Of these 124 arrest/booking numbers:
 - 80 were documented to have been transferred to Portsmouth Municipal Court
 - 13 were arrests for Bench Warrants from Mayor's Court which are added to the original case file in the computer system
 - 22 were arrests on warrants of other agencies
 - One was voided
 - Eight had no information provided to determine why they were not entered into the Mayor's Court computer system.

Recommendations:

We recommend the Mayor's Court implement the following procedures:

1. The Mayor's Court Clerk should reconcile the Mayor's Court Cashbook to the bank statement each month.
2. The Mayor should review the monthly bank reconciliations to help identify errors timely.
3. The Mayor's Court should implement procedures to ensure that all manual receipts are posted to the Mayor's Court computer system each day. Documenting the computer assigned receipt number on each manual receipt could help to ensure that all manual receipts are properly recorded in the Mayor's Court computer system.

Recommendations: (Continued)

4. Due to the issues with the monthly cashbook reports not including all of the posted receipts coupled with the fact that the software vendor no longer supports the computer system utilized by the Mayor's Court, we recommend the Mayor's Court explore the option of obtaining a new Mayor's Court computer system to help ensure that the activity is properly recorded and reflected.
5. The Mayor's Court should work with the New Boston Police Department to develop and maintain a log of the arrest/booking numbers recorded in the Mayor's Court computer system as well as those arrest/booking numbers transferred to Portsmouth Municipal Court and/or other agencies. Such a log could help provide assurance that all of the arrest records/cases are properly entered into the Mayor's Court computer system as necessary.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the Village's financial activity. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the village officials and is not intended to be and should not be used by anyone else.



Betty Montgomery
Auditor of State

February 2, 2006

Exhibit 1

Finding for Recovery – Repaid

A comparison of the receipts as recorded in the monthly Cashbook Reports of the Village of New Boston Mayor's Court to the monies deposited in the Mayor's Court Account revealed several months in which the amount of receipts exceeded the deposits. As a result, the Mayor's Court could not account for \$2,071 in receipts. The following table shows the comparison of the monthly receipts and deposits as well as the amounts unaccounted for each month.

Month	Receipts per Cashbook	Add: Receipts not included on Cashbook	Add: Bonds Received	Total Receipts	Deposits per Bank Statement	Deposits Over/(Under) Receipts
January, 2004	\$2,844.00	\$0.00	\$300.00	\$3,144.00	\$3,144.00	\$0.00
February, 2004	2,635.00	0.00	300.00	2,935.00	2,935.00	0.00
March, 2004	2,396.00	0.00	300.00	2,696.00	2,696.00 *	0.00
April, 2004	2,526.00	10.00	0.00	2,536.00	2,526.00	(10.00)
May, 2004	2,045.00	0.00	0.00	2,045.00	2,045.00	0.00
June, 2004	2,315.00	0.00	0.00	2,315.00	2,315.00	0.00
July, 2004	1,435.00	0.00	0.00	1,435.00	1,435.00	0.00
August, 2004	2,003.00	0.00	0.00	2,003.00	1,983.00	(20.00)
September, 2004	1,523.00	0.00	0.00	1,523.00	1,518.00	(5.00)
October, 2004	2,287.00	235.00	0.00	2,522.00	1,480.00	(1,042.00)
November, 2004	1,709.00	0.00	0.00	1,709.00	1,629.00	(80.00)
December, 2004	792.00	5.00	620.00	1,417.00	1,347.00	(70.00)
January, 2005	804.00	0.00	0.00	804.00	844.00	40.00
February, 2005	954.00	125.00	75.00	1,154.00	799.00	(355.00)
March, 2005	2,411.00	0.00	95.00	2,506.00	2,501.00	(5.00)
April, 2005	1,281.00	25.00	0.00	1,306.00	1,314.00	8.00
May, 2005	1,018.00	80.00	0.00	1,098.00	818.00	(280.00)
June, 2005	2,251.00	0.00	0.00	2,251.00	1,999.00	(252.00)
July, 2005	1,938.00	0.00	0.00	1,938.00	1,938.00	0.00
Totals	\$35,167.00	\$480.00	\$1,690.00	\$37,337.00	\$35,266.00	(\$2,071.00)

* - The deposits from the March, 2004 bank statement included \$50 in room rental receipts that were disbursed to the Village. This \$50 was deducted from the total deposits on the bank statement to arrive at the deposit amount used in the table.

In addition to the calculation performed above, the preparation of monthly bank reconciliations for the Mayor's Court account verified that the bank balance was short of the book balance by \$2,071.

Various Village officials and employees accepted monies for payment of fines and court costs for the Mayor's Court. During the months in which deposits were less than receipts, Jessica Grant, Mayor's Court Clerk, Lana Gale Loper, Income Tax Director, Connie Spencer, Administrative Assistant, Ruth Pellegrinon, Treasurer, James Warren Jr., Mayor and Kathy L. Kammerer, Clerk, accepted monies as indicated by their signatures on the duplicate receipts. The infrequency with which the receipts were deposited with the bank made it indeterminable which specific receipts were deposited and which were not deposited. Since the receipts which were not deposited were not specifically identifiable, all of the individuals who accepted money have been named in the finding.

Exhibit 1 (Continued)

Finding for Recovery – Repaid (Continued)

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for money collected but unaccounted for is hereby issued against Jessica Grant, Mayor's Court Clerk, Lana Gale Loper, Income Tax Director, Connie Spencer, Administrative Assistant, Ruth Pellegrinon, Treasurer, James Warren Jr., Mayor, Kathy Kammerer, Clerk, and Ohio Casualty Company, the bonding company of Lana Gale Loper, Ruth Pellegrinon, James Warren Jr. and Kathy L. Kammerer, jointly and severally, in the amount of two thousand seventy-one dollars (\$2,071), and in favor of the Village of New Boston Mayor's Court. The finding was paid by James Warren, Jr., Mayor, on January 30, 2006, on check number 2358, and deposited into the Mayor's Court bank account on January 30, 2006.

Exhibit 2

Finding for Recovery

The Village of New Boston Mayor's Court did not distribute receipts of fines and court costs to the appropriate entities for the months of October, 2004 through July, 2005. Additionally, distributions for January 1, 2004 through September 30, 2004 included errors. A comparison of the receipts to the disbursements made by the Mayor's Court for the period January 1, 2004 through July 31, 2005 revealed that as of July 31, 2005 the Mayor's Court owed a total of \$15,980 to various government entities and individuals for money that was collected but never distributed. The following table shows the amounts owed.

	Calculated Distribution	Actual Distribution	Amount Owed
January 1, 2004 through December 31, 2004:			
Amount Due to the State of Ohio	\$5,013.00	\$4,183.00	\$830.00
Amount Due to Village of New Boston General Fund	17,402.00	13,974.00	3,428.00
Amount Due to Village of New Boston Computer Fund	1,845.00	1,510.00	335.00
Amount Due to Others for Overpayments	255.00	0.00	255.00
Amount Due to Undetermined Parties*	245.00	0.00	245.00
January through December, 2004 Totals	<u>\$24,760.00</u>	<u>\$19,667.00</u>	<u>\$5,093.00</u>
January 1, 2005 through July 31, 2005:			
Amount Due to the State of Ohio	\$2,674.00	\$0.00	\$2,674.00
Amount Due to Village of New Boston General Fund	7,093.00	0.00	7,093.00
Amount Due to Village of New Boston Computer Fund	1,010.00	0.00	1,010.00
Amount Due to Others for Overpayments	10.00	0.00	10.00
Amount Due to Undetermined Parties*	100.00	0.00	100.00
January through July, 2005 Totals	<u>\$10,887.00</u>	<u>\$0.00</u>	<u>\$10,887.00</u>
January 1, 2004 through July 31, 2005:			
Amount Due to the State of Ohio	\$7,687.00	\$4,183.00	\$3,504.00
Amount Due to Village of New Boston General Fund	24,495.00	13,974.00	10,521.00
Amount Due to Village of New Boston Computer Fund	2,855.00	1,510.00	1,345.00
Amount Due to Others for Overpayments	265.00	0.00	265.00
Amount Due to Undetermined Parties*	345.00	0.00	345.00
January, 2004 through July, 2005 Totals	<u>\$35,647.00</u>	<u>\$19,667.00</u>	<u>\$15,980.00</u>

* - The appropriate distribution for these receipts could not be determined from the information provided. The Mayor's Court will need to research these receipts and determine the appropriate distribution.

In addition to the calculation above, the preparation of monthly bank reconciliations for the Mayor's Court bank account verified that a total of \$15,980 was owed to other entities. This was verified since the Mayor's Court account is a clearing account in which all receipts are to be distributed. Therefore, any remaining balance plus any amounts owed to the account are due to other entities and/or individuals.

Exhibit 2 (Continued)

Finding for Recovery

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for money due but not collected is hereby issued against the Village of New Boston Mayor's Court in the amount of three thousand five hundred four dollars (\$3,504) in favor of the State of Ohio, one thousand three hundred forty-five dollars (\$1,345) in favor of the Village of New Boston Court Computer Fund, ten thousand five hundred twenty-one dollars (\$10,521) in favor of the Village of New Boston General Fund, fifty dollars (\$50) in favor of Juanita Newsome, fifty dollars (\$50) in favor of Robert Colley, fifty dollars (\$50) in favor of Jason Rawlins, fifteen dollars (\$15) in favor of Michael Newman, one hundred dollars (\$100) in favor of Jason Holloway, and three hundred forty-five dollars (\$345) in favor of entities and/or individuals which must be determined by the Village of New Boston.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE A
COMPARISON OF CASH RECEIPTS TO BANK DEPOSITS
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005**

Month	Receipts per Cashbook	Add: Receipts not included on Cashbook	Add: Bonds Received¹	Total Receipts	Deposits per Bank Statement	Deposits Over/(Under) Receipts	Cumulative Deposits Over/(Under) Receipts
January, 2004	\$2,844.00	\$0.00	\$300.00	\$3,144.00	\$3,144.00	\$0.00	\$0.00
February, 2004	2,635.00	0.00	300.00	2,935.00	2,935.00	0.00	0.00
March, 2004	2,396.00	0.00	300.00	2,696.00	2,696.00 *	0.00	0.00
April, 2004	2,526.00	10.00	0.00	2,536.00	2,526.00	(10.00)	(10.00)
May, 2004	2,045.00	0.00	0.00	2,045.00	2,045.00	0.00	(10.00)
June, 2004	2,315.00	0.00	0.00	2,315.00	2,315.00	0.00	(10.00)
July, 2004	1,435.00	0.00	0.00	1,435.00	1,435.00	0.00	(10.00)
August, 2004	2,003.00	0.00	0.00	2,003.00	1,983.00	(20.00)	(30.00)
September, 2004	1,523.00	0.00	0.00	1,523.00	1,518.00	(5.00)	(35.00)
October, 2004	2,287.00	235.00	0.00	2,522.00	1,480.00	(1,042.00)	(1,077.00)
November, 2004	1,709.00	0.00	0.00	1,709.00	1,629.00	(80.00)	(1,157.00)
December, 2004	792.00	5.00	620.00	1,417.00	1,347.00	(70.00)	(1,227.00)
January, 2005	804.00	0.00	0.00	804.00	844.00	40.00	(1,187.00)
February, 2005	954.00	125.00	75.00	1,154.00	799.00	(355.00)	(1,542.00)
March, 2005	2,411.00	0.00	95.00	2,506.00	2,501.00	(5.00)	(1,547.00)
April, 2005	1,281.00	25.00	0.00	1,306.00	1,314.00	8.00	(1,539.00)
May, 2005	1,018.00	80.00	0.00	1,098.00	818.00	(280.00)	(1,819.00)
June, 2005	2,251.00	0.00	0.00	2,251.00	1,999.00	(252.00)	(2,071.00)
July, 2005	1,938.00	0.00	0.00	1,938.00	1,938.00	0.00	(2,071.00)
Totals	\$35,167.00	\$480.00	\$1,690.00	\$37,337.00	\$35,266.00	(\$2,071.00)	

* - The deposits from the March, 2004 bank statement included \$50 in room rental receipts that were disbursed to the Village. This \$50 was deducted from the total deposits on the bank statement to arrive at the deposit amount used in this schedule.

1 - Bond receipts are not recorded in the Mayor's Court Cashbook. Therefore, bond receipts were added to the cashbook receipts to arrive at the total receipts compared to the bank deposits. The \$620 bond receipt in December, 2004 was refunded to the individual from whom the money was received, prior to the Mayor's Court learning that the individual's payment was returned for Non-sufficient funds.

MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE B-1
CALCULATION OF THE AMOUNT DUE TO
THE STATE OF OHIO
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005

2004 - State Distribution per the Month-End Cashbook

Month	General Fund	Reparations Rotary	Alcohol Treatment	DUI Education	Total to be Distributed	Total Distributed	Variance
January, 2004	\$334.00	\$216.00	\$20.00	\$0.00	\$570.00	\$570.00	\$0.00
February, 2004	312.00	177.00	20.00	15.00	524.00	605.00	(81.00)
March, 2004	290.00	158.00	20.00	0.00	468.00	468.00	0.00
April, 2004	312.00	207.00	0.00	0.00	519.00	519.00	0.00
May, 2004	266.00	157.00	25.00	0.00	448.00	448.00	0.00
June, 2004	320.00	186.00	0.00	0.00	506.00	506.00	0.00
July, 2004	226.00	147.00	0.00	0.00	373.00	373.00	0.00
August, 2004	275.00	167.00	0.00	0.00	442.00	422.00	20.00
September, 2004	150.00	102.00	0.00	0.00	252.00	272.00	(20.00)
October, 2004	260.00	154.00	0.00	0.00	414.00	0.00	414.00
November, 2004	201.00	113.00	0.00	0.00	314.00	0.00	314.00
December, 2004	115.00	68.00	0.00	0.00	183.00	0.00	183.00
2004 Totals	\$3,061.00	\$1,852.00	\$85.00	\$15.00	\$5,013.00	\$4,183.00	\$830.00

2005 - State Distribution per the Month-End Cashbook

Month	General Fund	Reparations Rotary	Alcohol Treatment	DUI Education	Total to be Distributed	Total Distributed	Variance
January, 2005	\$76.00	\$54.00	\$0.00	\$0.00	\$130.00	\$0.00	\$130.00
February, 2005	105.00	75.00	0.00	0.00	180.00	0.00	180.00
March, 2005	285.00	171.00	0.00	0.00	456.00	0.00	456.00
April, 2005	250.00	140.00	0.00	0.00	390.00	0.00	390.00
May, 2005	185.00	113.00	0.00	0.00	298.00	0.00	298.00
June, 2005	390.00	234.00	0.00	0.00	624.00	0.00	624.00
July, 2005	380.00	216.00	0.00	0.00	596.00	0.00	596.00
2005 Totals	\$1,671.00	\$1,003.00	\$0.00	\$0.00	\$2,674.00	\$0.00	\$2,674.00
Grand Totals	\$4,732.00	\$2,855.00	\$85.00	\$15.00	\$7,687.00	\$4,183.00	\$3,504.00

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE B-2
CALCULATION OF THE AMOUNT DUE TO
THE VILLAGE OF NEW BOSTON - GENERAL FUND
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005**

2004 - Village - General Fund Distribution per the Month-End Cashbook

Month	Fines	Court Costs	Total to be Distributed	Total Distributed	Variance
January, 2004	\$1,578.00	\$541.00	\$2,119.00	\$2,119.00	\$0.00
February, 2004	1,430.00	386.00	1,816.00	1,815.00	1.00
March, 2004	1,321.00	417.00	1,738.00	1,723.00	15.00
April, 2004	1,431.00	371.00	1,802.00	1,802.00	0.00
May, 2004	1,140.00	297.00	1,437.00	1,422.00	15.00
June, 2004	1,400.00	269.00	1,669.00	1,669.00	0.00
July, 2004	660.00	272.00	932.00	932.00	0.00
August, 2004	1,013.00	368.00	1,381.00	1,381.00	0.00
September, 2004	883.00	253.00	1,136.00	1,111.00	25.00
October, 2004	1,277.00	381.00	1,658.00	0.00	1,658.00
November, 2004	979.00	176.00	1,155.00	0.00	1,155.00
December, 2004	417.00	142.00	559.00	0.00	559.00
2004 Totals	\$13,529.00	\$3,873.00	\$17,402.00	\$13,974.00	\$3,428.00

2005 - Village - General Fund Distribution per the Month-End Cashbook

Month	Fines	Court Costs	Total to be Distributed	Total Distributed	Variance
January, 2005	\$439.00	\$160.00	\$599.00	\$0.00	\$599.00
February, 2005	619.00	120.00	739.00	0.00	739.00
March, 2005	1,346.00	364.00	1,710.00	0.00	1,710.00
April, 2005	616.00	180.00	796.00	0.00	796.00
May, 2005	513.00	182.00	695.00	0.00	695.00
June, 2005	1,036.00	366.00	1,402.00	0.00	1,402.00
July, 2005	843.00	309.00	1,152.00	0.00	1,152.00
2005 Totals	\$5,412.00	\$1,681.00	\$7,093.00	\$0.00	\$7,093.00
Grand Totals	\$18,941.00	\$5,554.00	\$24,495.00	\$13,974.00	\$10,521.00

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE B-3
CALCULATION OF THE AMOUNT DUE TO
THE VILLAGE OF NEW BOSTON - COMPUTER FUND
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005**

2004 - Village - Computer Fund Distribution per the Month-End Cashbook

Month	Computer Fund	Total Distributed	Variance
January, 2004	\$155.00	\$155.00	\$0.00
February, 2004	195.00	215.00	(20.00)
March, 2004	190.00	190.00	0.00
April, 2004	205.00	205.00	0.00
May, 2004	160.00	160.00	0.00
June, 2004	140.00	140.00	0.00
July, 2004	130.00	130.00	0.00
August, 2004	180.00	180.00	0.00
September, 2004	135.00	135.00	0.00
October, 2004	195.00	0.00	195.00
November, 2004	105.00	0.00	105.00
December, 2004	55.00	0.00	55.00
2004 Totals	<u>\$1,845.00</u>	<u>\$1,510.00</u>	<u>\$335.00</u>

2005 - Village - Computer Fund Distribution per the Month-End Cashbook

Month	Computer Fund	Total Distributed	Variance
January, 2005	\$75.00	\$0.00	\$75.00
February, 2005	60.00	0.00	60.00
March, 2005	245.00	0.00	245.00
April, 2005	110.00	0.00	110.00
May, 2005	105.00	0.00	105.00
June, 2005	225.00	0.00	225.00
July, 2005	190.00	0.00	190.00
2005 Totals	<u>\$1,010.00</u>	<u>\$0.00</u>	<u>\$1,010.00</u>
Grand Totals	<u>\$2,855.00</u>	<u>\$1,510.00</u>	<u>\$1,345.00</u>

MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE B-4
CALCULATION OF THE AMOUNT DUE TO
OTHERS FOR OVERPAYMENTS
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005

Name	Case Number	Rct #	Date	Overpayment Amount
Newsome, Juanita K.	04TRD13-A	29681	2/13/2004	\$50.00
Colley, Robert A	03TRC179	29697	2/23/2004	50.00
Rawlins, Jason K.	04CRB193-A	30289	10/1/2004	20.00
Rawlins, Jason K.	04CRB193-A	30291	11/4/2004	20.00
Newman, Michael S.	02TRD316-A	30304	11/10/2004	15.00
Holloway, Jason J.	04CRB244-B	30321	11/23/2004	100.00
2004 Total				<u><u>\$255.00</u></u>
Rawlins, Jason K.	04CRB193-C	30425	4/4/2005	\$10.00
2005 Total				<u><u>\$10.00</u></u>
Grand Total				<u><u>\$265.00</u></u>

MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE B-5
CALCULATION OF THE AMOUNT DUE TO
UNDETERMINED ENTITIES/INDIVIDUALS
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005

Manual Receipt Number	Date	Amount	Description
1165	April, 2004	\$10.00	The manual receipt was written for \$15, but posted to the system as \$5.
1315	October, 2004	<u>235.00</u>	The receipt was not posted to the system.
2004 Total		<u>\$245.00</u>	
	1414 February, 2005	<u>\$100.00</u>	The receipt was not posted to the system.
2005 Total		<u>\$100.00</u>	
Grand Total		<u>\$345.00</u>	

The Mayor's Court needs to determine to which cases these payments apply and post the payments to the system. Once this has been completed, the Mayor's Court should determine the proper distribution of these monies.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-1
CALCULATION OF BOOK BALANCE
FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2005**

Month	Beginning Balance	Receipts	Disbursements	Ending Balance
January, 2004*	\$0.00	\$3,144.00	\$3,144.00	\$0.00
February, 2004	0.00	2,935.00	2,935.00	0.00
March, 2004	0.00	2,696.00	2,681.00	15.00
April, 2004	15.00	2,536.00	2,526.00	25.00
May, 2004	25.00	2,045.00	2,030.00	40.00
June, 2004	40.00	2,315.00	2,315.00	40.00
July, 2004	40.00	1,435.00	1,435.00	40.00
August, 2004	40.00	2,003.00	1,983.00	60.00
September, 2004	60.00	1,523.00	1,518.00	65.00
October, 2004	65.00	2,522.00	0.00	2,587.00
November, 2004	2,587.00	1,709.00	0.00	4,296.00
December, 2004	4,296.00	797.00	620.00	4,473.00
January, 2005	4,473.00	804.00	0.00	5,277.00
February, 2005	5,277.00	1,154.00	75.00	6,356.00
March, 2005	6,356.00	2,506.00	95.00	8,767.00
April, 2005	8,767.00	1,306.00	0.00	10,073.00
May, 2005	10,073.00	1,098.00	0.00	11,171.00
June, 2005	11,171.00	2,251.00	0.00	13,422.00
July, 2005	13,422.00	1,938.00	0.00	15,360.00

* - The Balance at January 1, 2004 was agreed to the December 31, 2003 ending balance.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-2
BANK RECONCILIATION
FOR THE MONTH ENDED JANUARY 31, 2004**

January 31, 2004 Bank Balances:

U.S. Bank - Mayors Court Account	<u>\$2,834.20</u>	
Total Cash Balance per Bank Statements, etc.		2,834.20

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,834.20)</u>	

Reconciled Bank Balance		<u><u>\$0.00</u></u>
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Book Balance	\$0.00	
Receipts Unaccounted for to date (See Schedule A)	<u>0.00</u>	

Reconciled Book Balance		<u><u>\$0.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-3
BANK RECONCILIATION
FOR THE MONTH ENDED FEBRUARY 29, 2004**

February 29, 2004 Bank Balances:

U.S. Bank - Mayors Court Account	<u>\$2,635.00</u>	
Total Cash Balance per Bank Statements, etc.		2,635.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,635.00)</u>	

Reconciled Bank Balance		<u><u>\$0.00</u></u>
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Book Balance	\$0.00	
Receipts Unaccounted for to date (See Schedule A)	<u>0.00</u>	

Reconciled Book Balance		<u><u>\$0.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-4
BANK RECONCILIATION
FOR THE MONTH ENDED MARCH 31, 2004**

March 31, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$2,446.00	
Total Cash Balance per Bank Statements, etc.	<u>2,446.00</u>	2,446.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,431.00)</u>	

Reconciled Bank Balance		<u><u>\$15.00</u></u>
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Book Balance	\$15.00	
Receipts Unaccounted for to date (See Schedule A)	<u>0.00</u>	

Reconciled Book Balance		<u><u>\$15.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-5
BANK RECONCILIATION
FOR THE MONTH ENDED APRIL 30, 2004**

April 30, 2004 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$2,541.00</u>	
Total Cash Balance per Bank Statements, etc.		2,541.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,526.00)</u>	

Reconciled Bank Balance		<u><u>\$15.00</u></u>
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Book Balance	\$25.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(10.00)</u>	

Reconciled Book Balance		<u><u>\$15.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-6
BANK RECONCILIATION
FOR THE MONTH ENDED MAY 31, 2004**

May 31, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$2,060.00	
Total Cash Balance per Bank Statements, etc.	<u>2,060.00</u>	2,060.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,030.00)</u>	

Reconciled Bank Balance		<u><u>\$30.00</u></u>
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Book Balance	\$40.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(10.00)</u>	

Reconciled Book Balance		<u><u>\$30.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-7
BANK RECONCILIATION
FOR THE MONTH ENDED JUNE 30, 2004**

June 30, 2004 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$2,345.00</u>	
Total Cash Balance per Bank Statements, etc.		2,345.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(2,315.00)</u>	

Reconciled Bank Balance		<u><u>\$30.00</u></u>
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Book Balance	\$40.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(10.00)</u>	

Reconciled Book Balance		<u><u>\$30.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-8
BANK RECONCILIATION
FOR THE MONTH ENDED JULY 31, 2004**

July 31, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$1,465.00	
Total Cash Balance per Bank Statements, etc.	<u>1,465.00</u>	1,465.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(1,435.00)</u>	

Reconciled Bank Balance		<u><u>\$30.00</u></u>
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Book Balance	\$40.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(10.00)</u>	

Reconciled Book Balance		<u><u>\$30.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-9
BANK RECONCILIATION
FOR THE MONTH ENDED AUGUST 31, 2004**

August 31, 2004 Bank Balances		
U.S. Bank - Mayors Court Account	<u>\$2,013.00</u>	
Total Cash Balance per Bank Statements, etc.		2,013.00
Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(1,983.00)</u>	
Reconciled Bank Balance		<u><u>\$30.00</u></u>
Book Balance	\$60.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(30.00)</u>	
Reconciled Book Balance		<u><u>\$30.00</u></u>

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-10
BANK RECONCILIATION
FOR THE MONTH ENDED SEPTEMBER 30, 2004**

September 30, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$1,548.00	
Total Cash Balance per Bank Statements, etc.	<u>1,548.00</u>	1,548.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>(1,518.00)</u>	

Reconciled Bank Balance		<u><u>\$30.00</u></u>
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Book Balance	\$65.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(35.00)</u>	

Reconciled Book Balance		<u><u>\$30.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-11
BANK RECONCILIATION
FOR THE MONTH ENDED OCTOBER 31, 2004**

October 31, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$1,510.00	
Total Cash Balance per Bank Statements, etc.	<u>1,510.00</u>	1,510.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>0.00</u>	

Reconciled Bank Balance		<u><u>1,510.00</u></u>
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Book Balance	\$2,587.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,077.00)</u>	

Reconciled Book Balance		<u><u>1,510.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-12
BANK RECONCILIATION
FOR THE MONTH ENDED NOVEMBER 30, 2004**

November 30, 2004 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$3,139.00</u>	
Total Cash Balance per Bank Statements, etc.		3,139.00

Add: Deposits In Transit	0.00	
Less: O/S Checks	0.00	

Reconciled Bank Balance		<u><u>\$3,139.00</u></u>
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Book Balance	\$4,296.00	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,157.00)</u>	

Reconciled Book Balance		<u><u>\$3,139.00</u></u>
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**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-13
BANK RECONCILIATION
FOR THE MONTH ENDED DECEMBER 31, 2004**

December 31, 2004 Bank Balances

U.S. Bank - Mayors Court Account	\$3,246.00	
Total Cash Balance per Bank Statements, etc.		3,246.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	0.00	
 Reconciled Bank Balance		 <u><u>\$3,246.00</u></u>
 Book Balance	 \$4,473.00 *	
Receipts Unaccounted for to date (See Schedule A)	(1,227.00)	
 Reconciled Book Balance		 <u><u>\$3,246.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-14
BANK RECONCILIATION
FOR THE MONTH ENDED JANUARY 31, 2005**

January 31, 2005 Bank Balances:

U.S. Bank - Mayors Court Account	<u>\$4,090.00</u>	
Total Cash Balance per Bank Statements, etc.		4,090.00
Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>0.00</u>	
Reconciled Bank Balance		<u><u>\$4,090.00</u></u>
Book Balance (See Schedule B-1)	\$5,277.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,187.00)</u>	
Reconciled Book Balance		<u><u>\$4,090.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-15
BANK RECONCILIATION
FOR THE MONTH ENDED FEBRUARY 28, 2005**

February 28, 2005 Bank Balances:

U.S. Bank - Mayors Court Account	<u>\$4,814.00</u>	
Total Cash Balance per Bank Statements, etc.		4,814.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	<u>0.00</u>	
 Reconciled Bank Balance		 <u><u>\$4,814.00</u></u>

Book Balance	\$6,356.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,542.00)</u>	
 Reconciled Book Balance		 <u><u>\$4,814.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-16
BANK RECONCILIATION
FOR THE MONTH ENDED MARCH 31, 2005**

March 31, 2005 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$7,220.00</u>	
Total Cash Balance per Bank Statements, etc.		7,220.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	<u>0.00</u>	
 Reconciled Bank Balance		 <u><u>\$7,220.00</u></u>

Book Balance	\$8,767.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,547.00)</u>	
 Reconciled Book Balance		 <u><u>\$7,220.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-17
BANK RECONCILIATION
FOR THE MONTH ENDED APRIL 30, 2005**

April 30, 2005 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$8,534.00</u>	8,534.00
Total Cash Balance per Bank Statements, etc.		
Add: Deposits In Transit	0.00	
Less: O/S Checks	<u>0.00</u>	
Reconciled Bank Balance		<u><u>\$8,534.00</u></u>
Book Balance	\$10,073.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,539.00)</u>	
Reconciled Book Balance		<u><u>\$8,534.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-18
BANK RECONCILIATION
FOR THE MONTH ENDED MAY 31, 2005**

May 31, 2005 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$9,352.00</u>	
Total Cash Balance per Bank Statements, etc.		9,352.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	<u>0.00</u>	
 Reconciled Bank Balance		 <u><u>\$9,352.00</u></u>
 Book Balance	 \$11,171.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(1,819.00)</u>	
 Reconciled Book Balance		 <u><u>\$9,352.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-19
BANK RECONCILIATION
FOR THE MONTH ENDED JUNE 30, 2005**

June 30, 2005 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$11,351.00</u>	
Total Cash Balance per Bank Statements, etc.		11,351.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	<u>0.00</u>	
 Reconciled Bank Balance		 <u><u>\$11,351.00</u></u>
 Book Balance	 \$13,422.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(2,071.00)</u>	
 Reconciled Book Balance		 <u><u>\$11,351.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.

**MAYOR'S COURT
VILLAGE OF NEW BOSTON
SCIOTO COUNTY
SCHEDULE C-20
BANK RECONCILIATION
FOR THE MONTH ENDED JULY 31, 2005**

July 31, 2005 Bank Balances

U.S. Bank - Mayors Court Account	<u>\$13,289.00</u>	
Total Cash Balance per Bank Statements, etc.		13,289.00
 Add: Deposits In Transit	 0.00	
Less: O/S Checks	<u>0.00</u>	
 Reconciled Bank Balance		 <u><u>\$13,289.00</u></u>
 Book Balance	 \$15,360.00 *	
Receipts Unaccounted for to date (See Schedule A)	<u>(2,071.00)</u>	
 Reconciled Book Balance		 <u><u>\$13,289.00</u></u>

* Due to the fact that the Mayor's Court refunded a \$620 bond to the individual from whom payment was received, prior to learning that the original payment was returned for Non-sufficient funds, the book balance here is \$620 less than the amount actually collected. The Mayor's Court collected the \$620 subsequent to the end of the period covered by this report. See Schedule A for additional information.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

MAYOR'S COURT VILLAGE OF NEW BOSTON

SCIOTO 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
FEBRUARY 28, 2006**