



**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Law Library Association  
Jackson County  
141 Portsmouth Street  
Jackson, Ohio 45640

To the Board of Trustees:

We have audited the accompanying financial statements of the Regular Account of the Law Library Association, Jackson County, Ohio (the Association), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statement 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 Association 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.

The financial statements referred to above present only the Regular Account and are not intended to present fairly the financial position and the results of operations of the Association, in conformity with the basis of accounting described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Regular Account of the Law Library Association, Jackson County, as of December 31, 2000 and 1999, and its cash receipts and cash 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 30, 2001, on our consideration of the Association'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.

Law Library Association  
Jackson County  
Report of Independent Accountants  
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This report is intended solely for the information and use of the management, the Board of Trustees 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.

**Jim Petro**  
Auditor of State

May 30, 2001

**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCE OF THE REGULAR ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**Cash Receipts:**

|                         |                   |
|-------------------------|-------------------|
| Fines                   | \$69,599          |
| Municipal Court         | 4,000             |
| Interest                | <u>98</u>         |
| <br>Total Cash Receipts | <br><u>73,697</u> |

**Cash Disbursements:**

|                              |                   |
|------------------------------|-------------------|
| General Government           | 6,856             |
| Utilities                    | 665               |
| Books, Tapes and Periodicals | 69,235            |
| Equipment                    | 2,507             |
| Supplies and Postage         | 253               |
| Insurance                    | 393               |
| Internet Services            | 85                |
| Refunds                      | <u>9,626</u>      |
| <br>Total Cash Disbursements | <br><u>89,620</u> |

Excess of Cash Receipts Over/(Under) Cash Disbursements (15,923)

Cash Balance, January 1 16,591

**Cash Balance, December 31** \$ 668

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

**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCE OF THE REGULAR ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 1999**

|   |                             |
|---|-----------------------------|
| <b>Cash Receipts:</b>                                       |                             |
| Fines   | \$78,538                    |
| Municipal Court   | 4,000                       |
| Interest  | <u>268</u>                  |
| <br>Total Cash Receipts                                     | <br><u>82,806</u>           |
| <br><b>Cash Disbursements:</b>                              |                             |
| General Government  | 8,332                       |
| Utilities   | 611                         |
| Books, Tapes and Periodicals                                | 50,691                      |
| Equipment   | 2,443                       |
| Supplies and Postage  | 597                         |
| Insurance   | 428                         |
| Internet Services   | <u>3,746</u>                |
| <br>Total Cash Disbursements                                | <br><u>66,848</u>           |
| <br>Excess of Cash Receipts Over/(Under) Cash Disbursements | <br><u>15,958</u>           |
| <br>Cash Balance, January 1                                 | <br><u>633</u>              |
| <br><b>Cash Balance, December 31</b>                        | <br><b><u>\$ 16,591</u></b> |

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



**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Law Library Association, Jackson County, (the Association) is a body politic and corporate to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio and Ohio Revised Code Sections 3375.43 through 3375.56, inclusive. The Association is directed by an appointed Board of Trustees and an appointed Librarian. The Association provides legal reference material for all Jackson County residents.

The Association's management believes these financial statements present all activities for which the Association is financially accountable as per Ohio Revised Code Section 3375.53.

**B. Basis of Accounting**

The financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Budgetary Process**

The Association is not required to follow the budgetary requirements under Ohio Rev. Code Chapter 5705. Accordingly, no budgetary information is presented.

**D. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statement.

**2. CASH**

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

|                 | <u>2000</u>  | <u>1999</u>     |
|-----------------|--------------|-----------------|
| Demand Deposits | <u>\$668</u> | <u>\$16,591</u> |

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**LAW LIBRARY ASSOCIATION  
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000 AND 1999**

**3. RETIREMENT SYSTEM**

The Association's Law Librarian belongs to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, the Librarian contributed 8.5% of his gross salary. The Association contributed an amount equal to 13.55% of participant's gross salary through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Association has paid all contributions required through December 31, 2000.

**4. RISK MANAGEMENT**

The Association has obtained commercial insurance for comprehensive personal property coverage.



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

Law Library Association  
Jackson County  
141 Portsmouth Street  
Jackson, Ohio 45640

To the Board of Trustees:

We have audited the accompanying financial statements of the Regular Account of the Law Library Association, Jackson County, Ohio (the Association), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 30, 2001. 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 Association'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 Association'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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Association in a separate letter dated May 30, 2001.

Law Library Association  
Jackson County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 30, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**JACKSON COUNTY LAW LIBRARY ASSOCIATION**

**JACKSON 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 3, 2001**