



**CLINTON COUNTY LAW LIBRARY ASSOCIATION
CLINTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLINTON COUNTY LAW LIBRARY ASSOCIATION
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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

Clinton County Law Library Association
Clinton County
46 South South Street
Wilmington, Ohio 45177

To the Board of Trustees:

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

We conducted our audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Law Library 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 Law Library as of and for the years ended December 31, 2000 and 1999, 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 April 9, 2001 on our consideration of the Law Library'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.

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

April 9, 2001

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**CLINTON COUNTY LAW LIBRARY ASSOCIATION
CLINTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE – STATUTORY GENERAL FUND –
FOR THE YEARS ENDED DECEMBER 31, 2000 and 1999**

| | <u>2000</u> | <u>1999</u> |
|---|-------------------------------|-------------------------------|
| Cash Receipts: | | |
| Clinton County Auditor | \$71,766 | \$41,116 |
| Municipal Court | 4,000 | 4,000 |
| City Of Wilmington Auditor | 116,362 | 56,368 |
| Clinton County Clerk Of Courts | 1,250 | 1,250 |
| Clinton County Juvenile Court | 1,580 | 1,461 |
| Interest | 1,414 | 1,700 |
| Computer Income | 844 | 1,736 |
| Miscellaneous | <u>447</u> | <u>3,317</u> |
| Total cash receipts | <u>197,663</u> | <u>110,948</u> |
| Cash Disbursements: | | |
| Salaries and Benefits | 32,173 | 29,425 |
| Book purchases and subscriptions | 126,504 | 73,119 |
| Lexis Usage | 1,953 | 2,561 |
| Contract Services | 671 | 581 |
| Insurance | 1,016 | 1,023 |
| Utilities | 1,874 | 1,681 |
| Supplies | 1,657 | 716 |
| Furniture And Equipment | 17,399 | 350 |
| Repairs | 547 | 50 |
| Miscellaneous | <u>9,939</u> | <u>3,959</u> |
| Total cash disbursements | <u>193,733</u> | <u>113,465</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>3,930</u> | <u>(2,517)</u> |
| Fund Cash Balances, January 1 | <u>27,763</u> | <u>30,280</u> |
| Fund Cash Balances, December 31 | <u><u>\$31,693</u></u> | <u><u>\$27,763</u></u> |

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

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**CLINTON COUNTY LAW LIBRARY ASSOCIATION
CLINTON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Clinton County Law Library Association, Clinton County, Ohio (the Law Library), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Law Library is directed by a privately elected, five-member Board of Trustees. The Law Library provides a legal reference collection to meet the information needs of Clinton County practitioners, judges and county officials. The Law Library controls only public funds that are received from the various courts of Clinton County, and from fees charged for the use of the Libraries computer system for legal research and from making copies.

The Law Librarian serves at the pleasure of the Board of Trustees. The Librarian's compensation is fixed by the Judge of Common Pleas Court and is paid out of the Clinton County General fund. The Board of Trustees serve without compensation.

The Law Library's management believes these financial statements present all activities for which the Law Library is financially accountable.

B. Basis of Accounting

These 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. Cash and Deposits

The Law Library maintains a non-interest bearing checking account, an interest bearing savings account, and two certificates of deposit. Certificates of deposit are valued at cost.

D. Fund Accounting

The Law Library uses fund accounting to account for revenues and expenditures of public funds. The Law Library's public funds are accounted for in the General Fund. The General Fund is the general operating fund which is used to account for all financial resources. The Law Library has no financial resources required by law or contract to be restricted.

E. Budgetary Process

The Law Library is not subject to Ohio budgetary law, as it is not a taxing subdivision.

F. Property, Plant and Equipment

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

**CLINTON COUNTY LAW LIBRARY ASSOCIATION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Law Library.

2. EQUITY IN POOLED CASH AND DEPOSITS

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

| | <u>2000</u> | <u>1999</u> |
|-------------------------|-----------------|-----------------|
| Demand deposits | \$2,123 | (\$424) |
| Certificates of deposit | <u>29,570</u> | <u>28,187</u> |
| Total deposits | <u>\$31,693</u> | <u>\$27,763</u> |

Deposits:

Deposits are insured by the Federal Depository Insurance Corporation.

3. RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are also prescribed by the Ohio Revised Code. The Law Library's PERS members contributed 8.5% of their gross salaries. The Law Library contributed an amount equal to 10.84% and 13.55% of participants' gross salaries for the years 2000 and 1999 respectively. The Law Library has paid all contributions required through December 31, 2000.

4. RISK MANAGEMENT

The Law Library has obtained commercial insurance for comprehensive property and general liability.



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Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

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

Clinton County Law Library Association
Clinton County
46 South South Street
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited the accompanying financial statements of the Clinton County Law Library Association, Clinton County, Ohio (the Law Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 9, 2001. We conducted our audits 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 Law Library'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 audits 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 audits, we considered the Law Library'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 a matter involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Law Library in a separate letter dated April 9, 2001.

Clinton County Law Library Association
Clinton County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
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This report is intended for the information and use of the management and 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

April 9, 2001



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

CLINTON COUNTY LAW LIBRARIAN ASSOCIATION

CLINTON 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
APRIL 19, 2001**