



**Auditor of State
Betty Montgomery**

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balances - All Public Funds - For the Year Ended December 31, 2004	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balances - All Public Funds - For the Year Ended December 31, 2003.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11
Schedule of Findings.....	13

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**Auditor of State
Betty Montgomery**

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

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

October 28, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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 General Fund and the Retained Monies Fund of the Law Library Association, Jackson County, Ohio (the Library), as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Library'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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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.

The financial statements present only the General Fund and the Retained Monies Fund and do not intend to present fairly the financial position or results of operations of the all Library funds.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements for 2004. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2004 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2004, or its changes in financial position for the year then ended.

Also in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserves for encumbrances of the Law Library Association's General Fund and Retained Monies Fund as of December 31, 2004 and 2003, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As discussed in Note 2, the Library has included activity associated with the Retained Monies Fund.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the year ended December 31, 2004. The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2005, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

October 28, 2005

**LAW LIBRARY ASSOCIATION]
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	General Fund	Retained Monies Fund	Totals (Memorandum Only)
Cash Receipts:			
Fine and Forfeitures	\$114,543	\$	\$114,543
Municipal Court	\$4,000		4,000
Interest	108		108
	<u>118,651</u>	<u>0</u>	<u>118,651</u>
Total Cash Receipts	118,651	0	118,651
Cash Disbursements:			
Utilities	1,307		1,307
Books, Tapes and Periodicals	86,592		86,592
Furniture and Equipment	3,596		3,596
Supplies and Postage	833		833
PERS	110		110
Insurance	380		380
Medicare Tax	44		44
Refunds to Relative Income Sources - See Note 3	20,878		20,878
Miscellaneous	275		275
	<u>114,015</u>	<u>0</u>	<u>114,015</u>
Total Cash Disbursements	114,015	0	114,015
Total Cash Receipts Over/(Under) Cash Disbursements	<u>4,636</u>	<u>0</u>	<u>4,636</u>
Other Financing Receipts/(Disbursements):			
Remittance to Retained Funds	(2,606)	2,606	0
Refunds from Vendors	867		867
	<u>(1,739)</u>	<u>2,606</u>	<u>867</u>
Total Other Financing Receipts/(Disbursements)	(1,739)	2,606	867
Excess (Deficiency) of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	2,897	2,606	5,503
Public Fund Cash Balances, January 1	<u>31,815</u>	<u>0</u>	<u>31,815</u>
Public Fund Cash Balances, December 31	<u>\$34,712</u>	<u>\$2,606</u>	<u>\$37,318</u>
Reserves for Encumbrances, December 31	<u>\$8,913</u>	<u>\$0</u>	<u>\$8,913</u>

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

**LAW LIBRARY ASSOCIATION]
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PUBLIC FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General Fund
Cash Receipts:	
Fine and Forfeitures	\$117,646
Municipal Court	4,000
Interest	91
	121,737
Total Cash Receipts	121,737
Cash Disbursements:	
Salaries	5,403
Utilities	1,040
Books, Tapes and Periodicals	73,319
Professional Services	2,396
Furniture and Equipment	5,867
Supplies and Postage	960
PERS	1,323
Insurance	100
Medicare Tax	174
Miscellaneous	637
	91,219
Total Cash Disbursements	91,219
Total Cash Receipts Over/(Under) Cash Disbursements	30,518
Other Financing Receipts/(Disbursements):	
Refunds from Vendors	636
	636
Total Other Financing Receipts/(Disbursements)	636
Excess (Deficiency) of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	31,154
Public Fund Cash Balances, January 1 - See Note 2	661
Public Fund Cash Balances, December 31	\$31,815
Reserves for Encumbrances, December 31	\$5,752

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

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Law Library Association, Jackson County (the Library), is governed by a board of three trustees. Members of the Jackson County Bar Association elected annually elect the board members. The Library provides access to all county officers and the judges of the several courts within the county.

The Library operates by receiving a portion of fine and forfeiture monies from the courts (and any associated interest) under Ohio Revised Code (ORC) §§ 3375.50 to .53, inclusive. ORC § 3375.54 authorizes the Library to disburse funds to purchase, lease or rent lawbooks; computer communications consoles to access a system of computerized legal research; microfilm materials and equipment, videotape materials and equipment; audio or visual materials and equipment; and other services, materials, and equipment that provide legal information or facilitate legal research.

ORC §3375.49 requires the Jackson County Commissioners to provide adequate facilities for the Library, including suitable bookcases, heating and lighting for the rooms.

The Board of Trustees hires a librarian and not more than two assistant law librarians. The Judges of the Court of Common Pleas of Jackson County fix these librarians' compensation pursuant to ORC § 3375.48. If the Library provides free access to all county officers and the judges of the several courts, the County treasury pays the librarians' salary. If the Library does not provide free access, the Library must pay the librarians' salary.

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

The Library deems some funds it receives as private monies. Private monies include: membership dues, overdue book charges, and photocopying charges. Fees the Library collects for the use of books and copiers remain private even though the books and copiers may have been purchased with public funds. The Library need not comply with ORC § 3375.54 when disbursing private money. The accompanying financial statements do not present private monies.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. The Reserve for Encumbrances on the financial statement represents the Library's commitments for purchases. The Library recognizes encumbrances when it commits funds.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Librarian invests all available fund of the Library in an interest-bearing checking account.

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

1. General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

2. Retained Monies Fund

Retained Monies Fund reports funds the Library retains under Ohio Revised Code § 3375.56. At the end of each calendar year the Library may retain up to ten percent of their unencumbered balance. See footnote 2 for additional information.

E. Budgetary Process

The Ohio Revised Code does not require the Library to budget annually. However, under Ohio Revised Code § 3375.56 the Library may encumber funds equal to their commitments outstanding at year end. Encumbrances outstanding at year end are carried over to the subsequent year.

F. Property, Plant, and Equipment

The Library records disbursements for equipment acquisitions when paid. The accompanying financial statements do not report these items as assets. The Library deems computers, copiers, fax machines, and other items related toward facilitating the use of equipment as equipment.

G. Refund to Relative Income Sources

If certain conditions are met, Ohio Revised Code § 3375.56 requires the Library to refund at least ninety percent of any *unencumbered* balance to political subdivisions that provided revenues to the Library. See Footnote 3 for additional information.

H. Total Columns on Financial Statements

Total columns on the financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations in conformity with the Library's accounting basis. Neither is such data comparable to a consolidation. The Library does not eliminate interfund transactions when aggregating this data.

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2. ACCOUNTING CHANGE

Prior to January 1, 2004, the Library was not required to report its retained monies funds in its audited statements. Effective January 1, 2003, the Library determined that no balance would have existed in the Retained Monies Fund since outstanding encumbrances at year end exceeded fund cash balances. As such, no refund to relative income sources was required under Ohio Revised Code §3375.56 during 2003 nor did a retained monies fund balance exist at December 31, 2003.

3. REFUND TO RELATIVE INCOME SOURCES AND AMOUNT RETAINED

In any year that receipts exceed disbursements, the Library refunds at least ninety percent of the unencumbered balance to the political subdivisions who provided the funds and retains the remainder. Ohio Revised Code § 3375.56 requires this "refund to relative income sources." Prior to 2003, disbursements, plus outstanding encumbrances at year end exceeded receipts. Therefore, no refund to relative income sources was required under Ohio Revised Code §3375.56 during 2003 and no retained monies fund balance existed at December 31, 2003. The following table presents the refunded and retained amounts due during 2004.

Unencumbered Balance at December 31, 2003 Refunded and Retained During Calendar Year 2004	
Unencumbered Balance at December 31, 2003	\$26,063
Refunded to Relative Sources for 2003 paid during 2004	(20,878)
Refunded to Relative Sources for 2003 not paid during 2004	(2,579)
Retained Funds Amount due during 2004	\$2,606

The following table presents the refunded and retained amounts due during 2005.

Unencumbered Balance at December 31, 2004 Refunded and Retained During Calendar Year 2005	
Unencumbered General Fund Balance at December 31, 2004	\$25,799
Refunded to Relative Sources for 2003 not paid during 2004	(2,579)
Refunded to Relative Sources for 2004 to be paid during 2005	(20,898)
Retained Funds Amount due during 2004	\$2,322

4. EQUITY IN POOLED CASH

The Library maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

	2004	2003
Demand deposits	\$37,318	\$31,815

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

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. RISK MANAGEMENT

Commercial Insurance

The Law Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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 financial statements of the Law Library Association, Jackson County, Ohio (the Library) as of and for the years ended December 31, 2004 and 2003 and have issued our report thereon dated October 28, 2005, wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also disclosed the financial statements include only the General Fund and the Retained Monies Fund. Additionally, we noted the Library has included the Retained Monies Fund for the first time. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Library's management dated October 28, 2005, we reported an other matter involving internal control over financial reporting we did not deem a reportable condition.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2004-001, 2004-002 and 2004-003. In a separate letter to the Library's management dated October 28, 2005, we reported an other matter related to noncompliance we deemed immaterial.

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Law Library Association
Jackson County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 28, 2005

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Finding for Recovery Repaid Under Audit

Ohio Rev. Code Section 3375.56 states that on the first Monday of each fiscal year, the Board of Trustees of the Law Library Association shall make a detailed statement to the County Auditor, verified by the oath of the Treasurer of the Association, of the fines and penalties received under Sections 3375.50 to 3375.53, inclusive, of the Revised Code, and the money expended by the Association.

If the total amount received under such sections during the preceding calendar year covered by such report exceeds the expenditures during the same period, the auditor shall certify such fact to the board which shall thereupon direct the treasurer of the association to refund proportionately to the treasurers of the political subdivisions from which such balance was received, not less than ninety percent of any unencumbered balance on hand from the preceding year.

On February 5, 2004, the Law Library remitted \$20,877.53 to the County Auditor's office based on their calculated unencumbered fund balance of \$23,197. However, within the Law Library's calculation, they included December 31, 2003 outstanding checks totaling \$2,865 within the total encumbrances outstanding at December 31, 2003. Since the total of these checks were also included in the actual 2003 expenditures, the unencumbered fund balance should have been \$26,062.44. As a result, the amount calculated to be refunded the County was understated by \$2,578.67. The calculation is shown below:

General Fund Balance at December 31, 2002	\$ 661.84
Add: 2003 Current Receipts	122,372.78
Less: Current Expenditures:	
2003 Expenditures	91,219.66
2003 year end outstanding encumbrances	<u>5,752.52</u>
Total Current Expenditures	<u>96,972.18</u>
Total Unencumbered General Fund Balance	<u>26,062.44</u>
Refund to Relative Sources for 2003 during in 2004 (\$26,062 x 90%)	23,456.20
Refund to Relative Sources for 2003 paid to County during 2004	<u>20,877.53</u>
Refund to Relative Sources for 2003 not paid to County in 2004	<u><u>\$ 2,578.67</u></u>

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies due but not collected is hereby issued against the Law Library Association in the amount of \$2,578.67 and in favor of Jackson County, Ohio.

On October 28, 2005, Jackson County repaid a total of \$1,851.71 to the Law Library Association. This amount was the net amount from Finding 2004-001, 2004-002 and 2004-003.

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2004-002

Finding for Recovery Repaid Under Audit

Ohio Revised Code Section 3375.49 specifically states that the Board of County Commissioners shall provide, at that expense of the County, suitable rooms with sufficient and suitable bookcases in the County Courthouse or, if there are not suitable rooms in the courthouse, any other suitable rooms at the county seat with sufficient and suitable bookcases.

In addition, Ohio Revised Code Section 3375.54 specifies that the money that is paid to the Board of Trustees of a Law Library Association under Revised Code Sections 3375.50 to 3375.53 shall be expended in the support and operation of the Law Library Association and in the purchase, lease, or rental of law books, a computer communications console that is a means of access to a system of computerized research, microfilm materials and equipment, videotape materials and equipment, audio or visual materials and equipment, and other services, materials, and equipment that provide legal information or facilitate legal research.

Several Ohio Attorney General Opinions have addressed this issue. The universal conclusion is that an expenditure of funds by an LLA pursuant to ORC Section 3375.54 is proper only if it is an expenditure that is not specified to be paid pursuant to ORC Section 3375.48 [providing for compensation of law library employees]. See *e.g.*, OAG Opinion 88-104. Furthermore, Auditor of State Bulletin 2004-007 states that if an LLA pays for items the county should provide per Ohio Rev. Code Section 3375.49, the Auditor of State will issue Findings for Recovery against the LLA.

During 2003, the Law Library Association approved, purchased and paid for new carpeting, installation of said carpeting, shelving and office chairs. During 2004, two additional office chairs were ordered and a deposit made; however, this order was cancelled and the deposit refunded.

Based on the Revised Code Sections above, the expenditures totaling \$2,491.37 in 2003 should have been provided for by the County rather than the Law Library Association. However, per Ohio Rev. Code Section 5705.41(D)(1), the County Auditor would have had to certify the availability of resources for such expenditures prior to the expenditure being made. The Jackson County Law Library Association did not follow the proper purchasing procedures, and as a result the County Auditor did not certify the availability of resources before such expenditures could be made, nor did the County Commissioners approve a "then and now" certificate. As a result, the Jackson County Law Library Association's purchases of new carpeting, installation of said carpeting, shelving and office chairs were not authorized by the Revised Code and Jackson County would not be responsible without an approved "then and now" certificate.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued for public monies illegally expended against the Jackson County Law Library Association, in the amount of \$2,491.37, and in favor of the Jackson County General Fund.

On October 28, 2005, Jackson County repaid a total of \$1,851.71 to the Law Library Association. This amount was the net amount from Finding 2004-001, 2004-002 and 2004-003.

**LAW LIBRARY ASSOCIATION
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2004-003

Finding for Recovery Repaid Under Audit

Ohio Rev. Code Section 3375.48 provides that the compensation of a law librarian and not more than two assistants is to be paid from the county treasury.

Several Ohio Attorney General Opinions have addressed this issue. The universal conclusion is that an expenditure of funds by an LLA pursuant to ORC Section 3375.54 is proper only if it is an expenditure that is not specified to be paid pursuant to ORC Section 3375.48. See e.g., OAG Opinion 88-104.

The 2003 salary of the Jackson County Law Librarian, totaling \$6,921.75, was paid from the Law Library public funds derived from fines and monies collected under Ohio Rev. Code Section 3375.50 to 3375.53.

If the 2003 salary had been paid by Jackson County, the Law Library Association may have had the \$6,921.75 remaining on hand at December 31, 2003 and unencumbered. As per Ohio Rev. Code Section 3375.56, 90% of this unencumbered balance on hand would have been returned to Jackson County and the remaining 10% would have been due to the Law Library Association's Retained Monies Fund. We are unable to determine what action the Law Library Association may have taken had the Law Library Association's records not reflected the \$6,921.75 as being expended.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies due but not collected is hereby issued against Jackson County in the amount of \$6,921.75 and in favor of the Jackson County Law Library.

On October 28, 2005, Jackson County repaid a total of \$1,851.71 ($\$6,921.75 - (\$2,578.67 + \$2,491.37)$) to the Law Library Association. This amount was the net amount from Finding 2004-001, 2004-002 and 2004-003. At this time, we cannot determine what the effect would have been on the unencumbered fund balance as of December 31, 2003 had these expenditures been properly accounted for at the time they were incurred. Since the County did not repay the Law Library Association until 2005, the repayment will be included in the refund calculation as of December 31, 2005.



**Auditor of State
Betty Montgomery**

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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
DECEMBER 27, 2005**