



**LAW LIBRARY ASSOCIATION  
SENECA COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



SENECA COUNTY LAW LIBRARY ASSOCIATION

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## REPORT OF INDEPENDENT ACCOUNTANTS

Seneca County Law Library Association  
103 South Washington Street  
Tiffin, Ohio 44883-2352

To the Board of Trustees:

We have audited the accompanying financial statements of the Seneca County Law Library Association (the Library) as of and for the years ended December 31, 2000 and 1999. 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 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 audits 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 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 cash balance of the Library as of December 31, 2000 and 1999, and its 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 February 20, 2001 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 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 audit committee, 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

February 20, 2001

**SENECA COUNTY LAW LIBRARY ASSOCIATION**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,**  
**AND CHANGES IN CASH BALANCES**  
**GOVERNMENTAL FUND TYPE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999**

|   | <b>2000</b>    | <b>1999</b>    |
|---|----------------|----------------|
| <b>Cash Receipts:</b>                       |                |                |
| City of Tiffin                              | \$17,981       | \$17,677       |
| Tiffin Municipal Court                      | 5,500          | 5,500          |
| City of Fostoria                            | 5,468          | 6,901          |
| Fostoria Municipal Court                    | 2,496          | 2,709          |
| Seneca County Auditor                       | 31,639         | 41,152         |
| Seneca County Juvenile Court                | 895            | 1,250          |
| Seneca County Clerk of Courts               | 1,250          | 1,250          |
| Earnings on Investments                     | 91             | 252            |
| Miscellaneous Receipts                      | 650            | 1,130          |
| Total Cash Receipts                         | 65,970         | 77,821         |
| <b>Cash Disbursements:</b>                  |                |                |
| Books                                       | 63,459         | 80,312         |
| Telephone                                   | 848            | 1,300          |
| Dues  | 193            | 190            |
| Miscellaneous                               | 8,596          | 15,569         |
| Total Cash Disbursements                    | 73,096         | 97,371         |
| Total Cash Disbursements Over Cash Receipts | (7,126)        | (19,550)       |
| Fund Cash Balance, January 1                | 9,346          | 28,896         |
| <b>Fund Cash Balance, December 31</b>       | <b>\$2,220</b> | <b>\$9,346</b> |

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

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**SENECA COUNTY LAW LIBRARY ASSOCIATION**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Seneca County Law Library Association (the 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 Library is directed by a five-member Board of Trustees elected by members of the Association. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the 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**

The Library maintained a savings account during the audit period.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash that is restricted as to use. The Library classifies its fund into the following type:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**E. 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.

**SENECA COUNTY LAW LIBRARY ASSOCIATION**

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

**2. EQUITY IN POOLED CASH**

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

|                 | <u>2000</u>    | <u>1999</u>    |
|-----------------|----------------|----------------|
| Demand Deposits | <u>\$2,220</u> | <u>\$9,346</u> |

Deposits are insured by the Federal Depository Insurance Corporation.

**3. RISK MANAGEMENT**

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



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

Seneca County Law Library Association  
103 South Washington Street  
Tiffin, Ohio 44883-2352

To the Board of Trustees:

We have audited the accompanying financial statements of the Seneca County Law Library Association (the Library) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated February 20, 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 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 audit, we considered 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 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 Library in a separate letter dated February 20, 2001.

Seneca County Law Library Association  
Report of Independent Accountants 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 audit committee, 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

February 20, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**SENECA LAW LIBRARY ASSOCIATION**

**SENECA 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  
MARCH 13, 2001**