



**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998**



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

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**STATE OF OHIO**



**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Law Library Association  
Crawford County  
117 North Sandusky Avenue  
Bucyrus, Ohio 44820

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Crawford County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998. 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 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 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 Library as of December 31, 1999 and December 31, 1998, 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 June 12, 2000, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts.

This report is intended solely for the information and use of 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

**JIM PETRO**  
Auditor of State

June 12, 2000



**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Fines	\$158,944	\$0	\$158,944
Copy Fees	0	109	109
Research Fees	0	147	147
Refunds	0	813	813
Court Rules	0	67	67
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	158,944	1,136	160,080
<b>Cash Disbursements:</b>			
Books	109,951	0	109,951
Dues	30	0	30
Equipment Maintenance	2,396	0	2,396
Equipment Purchase	23,078	0	23,078
Insurance	1,254	0	1,254
Postage	140	66	206
Professional Fees	560	0	560
Publications	990	0	990
Supplies	631	0	631
Telephone	1,735	0	1,735
Software	28	0	28
Online Research	393	0	393
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	141,186	66	141,252
Total Cash Receipts Over Cash Disbursements	<hr/>	<hr/>	<hr/>
	17,758	1,070	18,828
<b>Other Financing Receipts/(Disbursements):</b>			
90% Prior Year Payback	(21,273)	0	(21,273)
Transfers-In	0	2,171	2,171
Transfers-Out	(2,171)	0	(2,171)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(23,444)	2,171	(21,273)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	(5,686)	3,241	(2,445)
Fund Cash Balances, January 1, 1999	<hr/>	<hr/>	<hr/>
	40,744	12,892	53,636
<b>Fund Cash Balances, December 31, 1999</b>	<hr/> <b>\$35,058</b> <hr/>	<hr/> <b>\$16,133</b> <hr/>	<hr/> <b>\$51,191</b> <hr/>

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

**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<b>General</b>	<b>Special Revenue</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Fines	\$147,166	\$0	\$147,166
Copy Fees	0	457	457
Research Fees	0	215	215
Refunds	0	629	629
 Total Cash Receipts	 147,166	 1,301	 148,467
<b>Cash Disbursements:</b>			
Bank Charges	60	0	60
Books	101,187	0	101,187
Equipment Maintenance	6,057	114	6,171
Equipment Purchase	152	90	242
Insurance	1,154	0	1,154
Postage	96	0	96
Professional Fees	2,063	0	2,063
Publications	504	0	504
Supplies	2,832	36	2,868
Telephone	1,931	0	1,931
CD Rom	7,317	0	7,317
 Total Cash Disbursements	 123,353	 240	 123,593
 Total Cash Receipts Over Cash Disbursements	 23,813	 1,061	 24,874
<b>Other Financing Receipts/(Disbursements):</b>			
90% Prior Year Payback	(19,537)	0	(19,537)
Transfers-In	0	2,364	2,364
Transfers-Out	(2,364)	0	(2,364)
 Total Other Financing Receipts/(Disbursements)	 (21,901)	 2,364	 (19,537)
 Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	 1,912	 3,425	 5,337
 Fund Cash Balances, January 1, 1998	 38,832	 9,467	 48,299
 <b>Fund Cash Balances, December 31, 1998</b>	 <b>\$40,744</b>	 <b>\$12,892</b>	 <b>\$53,636</b>

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



**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND DECEMBER 31, 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Law Library Association, Crawford County, Ohio, (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 bar association-elected six-member Board of Trustees. The Library provides to all of the members of the Ohio general assembly, the county officers, the county judges, and the general public, admission to its library and the use of its books free of charge.

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.

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

**C. Cash**

The Library maintains a checking account.

**D. Fund Accounting**

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

**1. 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.

**2. Special Revenue**

This fund is used to account for receipts derived from use of the Library's equipment.

**2. EQUITY IN POOLED CASH**

The Library maintains a cash pool used by all funds. The carrying amount of cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Deposits	<u>\$51,191</u>	<u>\$53,636</u>

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

**LAW LIBRARY ASSOCIATION  
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND DECEMBER 31, 1998  
(Continued)**

**3. LIBRARY FUNDING**

The Library receives funding primarily from Crawford County. This revenue is derived from court fines generated within the County.

**4. RISK MANAGEMENT**

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



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

Law Library Association  
Crawford County  
117 North Sandusky Avenue  
Bucyrus, Ohio 44820

To the Board of Trustees:

We have audited the accompanying financial statements of the Law Library Association, Crawford County, Ohio, (the Library), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated June 12, 2000. 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 Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, 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 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 June 12, 2000.

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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**JIM PETRO**  
Auditor of State

June 12, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**LAW LIBRARY ASSOCIATION**

**CRAWFORD 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 6, 2000**