



**FAYETTE COUNTY LAW LIBRARY ASSOCIATION  
FAYETTE COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



FAYETTE COUNTY LAW LIBRARY ASSOCIATION  
FAYETTE COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT

Fayette County Law Library Association  
Fayette County  
110 East Court Street  
Washington Court House, Ohio 43160

To the Board of Trustees:

We have audited the accompanying financial statements of the Fayette County Law Library Association, Fayette 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 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 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 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 13, 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.

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.

**Jim Petro**  
Auditor of State

February 13, 2001

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**FAYETTE COUNTY LAW LIBRARY ASSOCIATION  
FAYETTE COUNTY**

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

	<u>2000</u>	<u>1999</u>
<b>Cash Receipts:</b>		
Fines and Foreitures:		
Fayette County Auditor (Municipal Court)	\$45,194	\$49,320
Washington Municipal Court	11,843	11,843
City of Washington Municipal Court	35,941	33,543
Common Pleas Court	1,250	1,251
Interest Income	974	1,395
	<u>95,202</u>	<u>97,352</u>
<b>Cash Disbursements:</b>		
Subscriptions	62,774	51,394
Computers, etc	330	515
Copier, etc	563	321
Telephone	451	435
Insurance/Bond	342	493
Office Supplies	226	28
State Audit	0	2,730
Dues	15	15
Refunds	36,023	36,293
	<u>100,724</u>	<u>92,224</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(5,522)</u>	<u>5,128</u>
Fund Cash Balances, January 1	<u>48,465</u>	<u>43,337</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$42,943</u></b>	<b><u>\$48,465</u></b>

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

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**FAYETTE COUNTY LAW LIBRARY ASSOCIATION  
FAYETTE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Fayette County Law Library Association, Fayette County, Ohio (the Law Library), is a body 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 is formed for the purpose of providing a legal research and resource base to members. The Law Library controls only public funds that are received from the various courts in Fayette County.

The Law Librarian serves at the pleasure of the Board of Trustees. The Librarians' compensation is fixed by the Judge of Common Pleas Court and is paid out of the Fayette 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 an interest bearing checking account. All deposits by the Law Library are covered by federal depository insurance.

**D. 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.

**2. EQUITY IN POOLED CASH AND DEPOSITS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$42,943	\$48,465
Total deposits	<u>\$42,943</u>	<u>\$48,465</u>

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

**FAYETTE COUNTY LAW LIBRARY ASSOCIATION  
FAYETTE COUNTY**

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

**3. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability



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

Fayette County Law Library Association  
Fayette County  
110 East Court Street  
Washington Court House, Ohio 43160

To the Board of Trustees:

We have audited the accompanying financial statements of the Fayette County Law Library Association, Fayette County, Ohio (the Law Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated February 13, 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 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 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 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.

Fayette County Law Library Association  
Fayette 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 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 13, 2001



STATE OF OHIO  
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**FAYETTE COUNTY LAW LIBRARY ASSOCIATION**

**FAYETTE 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**