



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

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**STATE OF OHIO**



**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Funds – For the Year Ended December 31, 2001 .....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Funds – For the Year Ended December 31, 2000 .....	4
Notes to the Financial Statements .....	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	9

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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## REPORT OF INDEPENDENT ACCOUNTANTS

Delaware County Law Library Association  
Delaware County  
20 West Central Avenue  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the accompanying financial statements of the Delaware County Law Library Association, Delaware County, Ohio, (the Library) as of and for the years ended December 31, 2001, and December 31, 2000. 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 *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 accounting principles generally accepted in the United States of America.

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, 2001, and December 31, 2000, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2002 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 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", with a large, stylized flourish at the end.

**JIM PETRO**  
Auditor of State

September 10, 2002

**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>General Fund</u>	<u>Retained Monies Fund</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Fine and Forfeitures	\$ 76,922	\$ -	\$ 76,922
Interest	-	1,523	1,523
Total Cash Receipts	<u>76,922</u>	<u>1,523</u>	<u>78,445</u>
<b>Cash Disbursements:</b>			
Books, Tapes, Dics, & Publications	52,210	1,445	53,655
Clerical Services	135	-	135
Computer Equipment	689	-	689
Computer Support	15,900	-	15,900
Insurance & Bonding	821	-	821
Internet Access	1,036	-	1,036
Maintenance Contracts	695	-	695
Office Equipment	3,154	-	3,154
Office Supplies	1,541	-	1,541
Postage	145	-	145
Miscellaneous	66	-	66
Telephone	530	-	530
Total Cash Disbursements	<u>76,922</u>	<u>1,445</u>	<u>78,367</u>
Total Cash Receipts Over Cash Disbursements	-	78	78
Fund Cash Balances, January 1	<u>-</u>	<u>46,720</u>	<u>46,720</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ -</b></u>	<u><b>\$ 46,798</b></u>	<u><b>\$ 46,798</b></u>

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

**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>General Fund</b>	<b>Retained Monies Fund</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Fine and Forfeitures	\$ 89,471	\$ -	\$ 89,471
Interest	-	1,485	1,485
<b>Total Cash Receipts</b>	<b>89,471</b>	<b>1,485</b>	<b>90,956</b>
<b>Cash Disbursements:</b>			
Auditors Fees	1,400	-	1,400
Bank fees	6	-	6
Bond Expense	88	-	88
Books, Tapes, Discs, Publications	55,304	2,060	57,364
Clerical Services	1,034	-	1,034
Computer Equipment	4,843	-	4,843
Computer Support	21,090	-	21,090
Insurance	735	-	735
Internet Access	1,156	-	1,156
Maintenance Contracts	2,123	-	2,123
Office Supplies	846	-	846
Postage	5	-	5
Telephone	841	-	841
<b>Total Cash Disbursements</b>	<b>89,471</b>	<b>2,060</b>	<b>91,531</b>
Total Cash Receipts (Under) Cash Disbursements	-	(575)	(575)
Fund Cash Balances, January 1 - See Note 2	-	47,295	47,295
<b>Fund Cash Balances, December 31</b>	<b>\$ -</b>	<b>\$ 46,720</b>	<b>\$ 46,720</b>

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



**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Delaware County Law Library Association (the Library) is directed by a board of five trustees who are elected by members of the Delaware County Bar Association. The Library provides free access for 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) Sections 3375.50 to .53, inclusive. The Library is permitted to expend funds under ORC Section 3375.54. The funds of the Library are expended on the purchase, lease or rental of 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.

The Delaware County Commissioners are required by ORC Section 3375.49 to provide adequate facilities for the Library. The Board of County Commissioners is required to provide 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 Delaware County fix the compensation of the librarian and up to two assistant librarians pursuant to ORC Section 3375.48. If the Library provides free access to all county officers and the judges of the several courts, the salary of the law librarian and up to two assistants should be paid from the county treasury. If the conditions above are not met, then the salary of the librarian and any assistants should be paid by the Library.

The Library's management believes these financial statements present all funds 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 maintains its monies in depository accounts.

**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:

**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**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. Retained Monies Fund**

Retained Monies Fund consists of monies retained by the Library under Ohio Revised Code § 3375.56. At the end of each calendar year the Library is permitted under law to retain up to ten percent of their unencumbered balance. See footnote 2 for additional information.

**E. Property, Plant and Equipment**

Acquisitions of equipment are recorded as equipment disbursements when paid. These items are not reflected as assets on the accompanying financial statements. Items purchased which are deemed to be equipment are computers, copiers, fax machines, and other items related toward facilitating the use of the equipment.

**F. 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 basis of accounting described above. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. ACCOUNTING CHANGE**

Prior to January 1, 2000, the retained monies fund was not disclosed by the Library. Effective January 1, 2000, the Library determined the amounts relating to their Retained Monies Fund by utilizing relevant supporting documentation from the first year they retained monies through the current reporting period.

**3. EQUITY IN POOLED CASH**

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

	<u>2001</u>	<u>2000</u>
Demand deposits	<u>\$46,798</u>	<u>\$46,720</u>

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

**DELAWARE COUNTY LAW LIBRARY ASSOCIATION  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**4. RISK MANAGEMENT**

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

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

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

Delaware County Law Library Association  
Delaware County  
20 West Central Avenue  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the accompanying financial statements of the Delaware County Law Library Association, Delaware County, Ohio (the Library) as of and for the years ended December 31, 2001, and December 31, 2000, and have issued our report thereon dated September 10, 2002, wherein 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 *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 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Library in a separate letter dated September 10, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the 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 September 10, 2002.

Delaware County Law Library Association  
Delaware County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely 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

September 10, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DELAWARE COUNTY LAW LIBRARY ASSOCIATION**

**DELAWARE 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  
NOVEMBER 7, 2002**