



**FAIRFIELD COUNTY LAW LIBRARY  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**FAIRFIELD COUNTY LAW LIBRARY  
FAIRFIELD COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Fairfield County Law Library  
Fairfield County  
Hall of Justice  
224 E. Main St.  
Lancaster, Ohio 43130

We have audited the accompanying financial statement of the Fairfield County Law Library, Fairfield County, Ohio, (the Library) as of and for the years ended December 31, 2000 and December 31, 1999. This financial statement is the responsibility of the Library's management. Our responsibility is to express an opinion on this financial statement based on our audits.

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 statement is 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 statement referred to above present fairly, in all material respects, the cash balance of the Fairfield County Law Library, Fairfield County, Ohio, as of December 31, 2000 and December 31, 1999, and the 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 March 27, 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 considering the results of our audits.

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

March 27, 2001

**FAIRFIELD COUNTY LAW LIBRARY  
FAIRFIELD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
YEARS ENDED DECEMBER 31, 2000 AND 1999**

	<b>2000</b>	<b>1999</b>
<b>Cash Receipts:</b>		
Intergovernmental	\$158,014	\$121,965
Patron Copying Fees	928	815
Earnings on Investments	436	407
Miscellaneous Receipts	4,519	3,083
Total Cash Receipts	163,897	126,270
<b>Cash Disbursements:</b>		
Materials and Supplies	147,089	133,145
Basic Utility Services	601	553
Contractual Services	633	854
Other	4,578	5,384
Total Cash Disbursements	152,901	139,936
Total Cash Receipts Over/(Under) Cash Disbursements	10,996	(13,666)
Cash Balances, January 1	260	13,926
<b>Cash Balances, December 31</b>	<b>\$11,256</b>	<b>\$260</b>

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

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**FAIRFIELD COUNTY LAW LIBRARY  
FAIRFIELD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Fairfield County Law Library, Fairfield County, (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 appointed by Fairfield County Court of Common Pleas. The Library provides general governmental services by providing law reports and other books furnished by the State for use of the court and bar as defined by Ohio Revised Code 3375.49.

The Library's management believes this financial statement presents all activities for which the Library is financially accountable.

**B. Basis of Accounting**

This financial statement 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.

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. 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. DEPOSITS**

The Ohio Revised Code prescribes allowable deposits. The cash balances at December 31 were as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$11,256</u>	<u>\$260</u>

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

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

Fairfield County Law Library  
Fairfield County  
Hall of Justice  
224 E. Main St.  
Lancaster, Ohio 43130

We have audited the accompanying financial statement of Fairfield County Law Library, Fairfield County, Ohio (the Library), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated March 27, 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 audits, 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Library in a separate letter dated March 27, 2001.

Fairfield County Law Library  
Fairfield County  
Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

March 27, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**FAIRFIELD COUNTY LAW LIBRARY**

**FAIRFIELD 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  
MAY 15, 2001**