



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**RICHLAND TOWNSHIP
VINTON COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Richland Township
Vinton County
58009 US Highway 50 W
McArthur, Ohio 45651

To the Board of Trustees:

We have audited the accompanying financial statements of Richland Township, Vinton County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township'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 Township 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 combined fund cash balances and reserves for encumbrances of Richland Township, Vinton County, as of December 31, 2001 and 2000, and its combined 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 10, 2002 on our consideration of the Township'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.

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Jim Petro
Auditor of State

June 10, 2002

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**RICHLAND TOWNSHIP
VINTON COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$16,972	\$41,008	\$57,980
Intergovernmental	12,650	71,725	84,375
Earnings on Investments	741	161	902
Other Revenue		10,519	10,519
	<u>30,363</u>	<u>123,413</u>	<u>153,776</u>
Total Cash Receipts			
	<u>30,363</u>	<u>123,413</u>	<u>153,776</u>
Cash Disbursements:			
Current:			
General Government	32,777		32,777
Public Works	11,705	114,949	126,654
Health		17,286	17,286
Capital Outlay		440	440
	<u>44,482</u>	<u>132,675</u>	<u>177,157</u>
Total Cash Disbursements			
	<u>44,482</u>	<u>132,675</u>	<u>177,157</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(14,119)</u>	<u>(9,262)</u>	<u>(23,381)</u>
Fund Cash Balances, January 1	<u>22,759</u>	<u>18,803</u>	<u>41,562</u>
Fund Cash Balances, December 31	<u>\$8,640</u>	<u>\$9,541</u>	<u>\$18,181</u>
Reserve for Encumbrances, December 31	<u>\$1,500</u>	<u>\$0</u>	<u>\$1,500</u>

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

RICHLAND TOWNSHIP
VINTON COUNTY

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$16,111	\$42,409	\$58,520
Intergovernmental	22,030	65,314	87,344
Earnings on Investments	698	213	911
Other Revenue		4,949	4,949
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	38,839	112,885	151,724
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	29,186		29,186
Public Works	1,180	98,058	99,238
Health	800	17,547	18,347
Miscellaneous	248		248
Capital Outlay	42	447	489
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	31,456	116,052	147,508
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	7,383	(3,167)	4,216
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	15,376	21,970	37,346
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$22,759</u>	<u>\$18,803</u>	<u>\$41,562</u>

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

**RICHLAND TOWNSHIP
VINTON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Richland Township, Vinton County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, and fire protection services. The Township contracts with the McArthur Fire Department to provide fire services.

The Township's management believes these financial statements present all activities for which the Township 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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 Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

D. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

**RICHLAND TOWNSHIP
VINTON COUNTY**

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

1. SUMMARY OF SUGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH

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

	<u>2001</u>	<u>2000</u>
Demand deposits	<u>\$18,181</u>	<u>\$41,562</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

**RICHLAND TOWNSHIP
VINTON COUNTY**

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,988	\$30,363	\$4,375
Special Revenue	107,218	123,413	16,195
Total	\$133,206	\$153,776	\$20,570

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$48,747	\$45,982	\$2,765
Special Revenue	126,022	132,675	(6,653)
Total	\$174,769	\$178,657	(\$3,888)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,261	\$38,839	\$13,578
Special Revenue	107,092	112,885	5,793
Total	\$132,353	\$151,724	\$19,371

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$40,637	\$31,456	\$9,181
Special Revenue	128,226	116,052	12,174
Total	\$168,863	\$147,508	\$21,355

Contrary to Ohio law, budgetary appropriations posted to the accounting system exceeded appropriation authority in the General, Gasoline Tax, Road and Bridge and Fire funds for the year ended December 31, 2001 and in the General and Fire funds for the year ended December 31, 2000. In addition, the Township posted supplemental appropriations to the accounting system that were not approved by the legislative authority, contrary to Ohio law.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

**RICHLAND TOWNSHIP
VINTON COUNTY**

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

4. PROPERTY TAX (Continued)

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEMS

The Township's officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

**RICHLAND TOWNSHIP
VINTON COUNTY**

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

6. RISK MANAGEMENT (Continued)

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

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

Richland Township
Vinton County
58009 US Highway 50 W
McArthur, Ohio 45651

To the Board of Trustees:

We have audited the accompanying financial statements of Richland Township, Vinton County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 10, 2002. 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 Township'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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-40782-001 through 2001-40782-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township'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 Township in a separate letter dated June 10, 2002.

Richland Township
Vinton County
Report of Independent Accountants 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

June 10, 2002

**RICHLAND TOWNSHIP
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-40782-001

Noncompliance Citation

Ohio Rev. Code § 5705.40 provides that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation.

The appropriations as approved by the Board of Trustees did not agree to the appropriations entered into the appropriations ledger. The following schedules compare approved appropriations to those posted to the appropriations on December 31, 2001 and 2000:

December 31, 2001:

Fund	Appropriations Posted to the UAN System	Approved Appropriations	Variance
General	\$51,148	\$48,747	(\$2,401)
Gasoline Tax	\$72,242	\$56,282	(\$15,960)
Road and Bridge	\$24,868	\$22,197	(\$2,671)
Fire	\$10,552	\$7,064	(\$3,488)

December 31, 2000:

Fund	Appropriations Posted to the UAN System	Approved Appropriations	Variance
General	\$40,948	\$40,637	(\$311)
Fire	\$10,823	\$10,000	(\$823)

Appropriations as reported have been adjusted to reflect those appropriations which were adopted by the Board of Trustees, as noted in the Board of Trustee's minutes, and approved by the budget commission.

We recommend the Board of Trustees approve all appropriation amendments and note the approval in the Board's minutes, the Township Clerk file all appropriation amendments with the County Auditor in order to receive certification from the County Auditor that appropriations do not exceed estimated resources, and the Township Clerk post appropriation amendments to the accounting system only after both the Board of Trustees and the County Auditor have approved and certified the amendments.

**RICHLAND TOWNSHIP
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2001-40782-002

Noncompliance Citation

Ohio Rev. Code § 5705.41(B) states that no subdivision or taxing authority may expend money unless it has been appropriated.

The following funds/accounts had expenditures which exceeded approved appropriations at the legal level of control during 2001:

Fund	Approved Appropriations	Expenditures	Variance
General Fund			
Administrative:			
Public Employee's Retirement System	\$1,343	\$2,447	(\$1,104)
Medicare	\$149	\$624	(\$475)
Dental Insurance	\$0	\$555	(\$555)
Worker's Compensation	\$700	\$1,602	(\$902)
Highways:			
Salaries – All Other Township Staff	\$0	\$9,704	(\$9,704)
Other Supplies	\$2,000	\$3,500	(\$1,500)
Motor Vehicle License Fund			
Highways:			
Operating Supplies	\$7,600	\$12,143	(\$4,543)
Small Tools and Minor Equipment	\$0	\$848	(\$848)
Gasoline Tax Fund			
Highways:			
Public Employees Retirement System	\$4,095	\$4,937	(\$842)
Dental Insurance	\$0	\$644	(\$644)
Operating Supplies	\$1,000	\$9,034	(\$8,034)
Other	\$0	\$7,862	(\$7,862)

**RICHLAND TOWNSHIP
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
--

**FINDING NUMBER 2001-40782-002
(Continued)**

Fund	Approved Appropriations	Expenditures	Variance
Road and Bridge Fund			
Highways:			
Salaries – All Other Township Staff	\$3,000	\$6,120	(\$3,120)
Medical/Hospitalization	\$744	\$2,220	(\$1,476)
Dental Insurance	\$0	\$177	(\$177)
Small Tools and Minor Equipment	\$0	\$231	(\$231)
Cemetery Fund			
Cemeteries:			
Salaries – All Other Township Staff	\$0	\$252	(\$252)
Dental Insurance	\$0	\$43	(\$43)
Small Tools and Minor Equipment	\$0	\$605	(\$605)
Fire Fund			
Administrative:			
Contracted Services	\$6,564	\$10,112	(\$3,548)

The following funds/accounts had expenditures which exceeded approved appropriations at the legal level of control during 2000:

Fund	Approved Appropriations	Expenditures	Variance
General Fund			
Administrative:			
Medicare	\$135	\$528	(\$393)
Medical/Hospitalization	\$6,926	\$7,529	(\$603)
UAN Fees	\$0	\$419	(\$419)
Election Expenses	\$200	\$867	(\$667)

**RICHLAND TOWNSHIP
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2001-40782-002
(Continued)**

Fund	Approved Appropriations	Expenditures	Variance
Townhalls, Memorial Buildings and Grounds:			
Other Utilities	\$0	\$311	(\$311)
Highways:			
Other Supplies	\$0	\$1,180	(\$1,180)
Cemeteries:			
Other Property Services	\$0	\$800	(\$800)
Miscellaneous:			
Payment to Another Political Subdivision	\$0	\$248	(\$248)
Capital Outlay:			
Improvement of Sites	\$0	\$42	(\$42)
Motor Vehicle License Fund			
Highways:			
Repairs and Maintenance	\$500	\$1,780	(\$1,280)
Gasoline Tax Fund			
Highways:			
Medical/Hospitalization	\$11,500	\$15,807	(\$4,307)
Repairs and Maintenance	\$0	\$3,449	(\$3,449)
Operating Supplies	\$2,000	\$3,103	(\$1,103)
Road and Bridge			
Highways:			
County Auditor's and Treasurer's Fees	\$0	\$782	(\$782)
Rents and Leases	\$0	\$1,250	(\$1,250)

**RICHLAND TOWNSHIP
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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**FINDING NUMBER 2001-40782-002
(Continued)**

Operating Supplies	\$0	\$750	(\$750)
Fund	Approved Appropriations	Expenditures	Variance
Cemetery Fund			
Cemeteries:			
Salaries – All Other Township Staff	\$0	\$689	(\$689)
Contracted Services	\$11,000	\$13,321	(\$2,321)
Fire Fund			
Administrative:			
Contracted Services	\$9,550	\$10,376	(\$826)

Supplemental appropriations were posted to the accounting system which were not formally approved by the Board of Trustees and certified by the County Budget Commission. As a result, the Township had expenditures in excess of approved appropriations at the legal level of control.

We recommend the Township Clerk post to the ledgers only those appropriations which have been approved by the Board of Trustees and sent to the County Budget Commission to obtain the certificate that appropriations do not exceed estimated resources.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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RICHLAND TOWNSHIP

VINTON 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
AUGUST 20, 2002**