



**WINDHAM TOWNSHIP
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Windham Township
Portage County
9708 Windham-Parkman Road
Windham, Ohio 44288

To the Board of Trustees:

We have audited the accompanying financial statements of Windham Township, Portage County (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 the Township 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 February 11, 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 the management, the Board 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 11, 2002

**WINDHAM TOWNSHIP
PORTAGE 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**

| | Governmental Fund Types | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|---|
| | General | Special Revenue | |
| Cash Receipts: | | | |
| Local Taxes | \$31,174 | \$117,028 | \$148,202 |
| Intergovernmental | 72,158 | 65,973 | 138,131 |
| Licenses, Permits, and Fees | | 8,319 | 8,319 |
| Earnings on Investments | 20,429 | 940 | 21,369 |
| Other Revenue | 8,043 | 6,200 | 14,243 |
| Total Cash Receipts | 131,804 | 198,460 | 330,264 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 77,082 | 1,500 | 78,582 |
| Public Safety | 14,164 | 40,850 | 55,014 |
| Public Works | 43,322 | 88,229 | 131,551 |
| Health | 187 | 16,622 | 16,809 |
| Capital Outlay | 1,000 | 8,767 | 9,767 |
| Total Cash Disbursements | 135,755 | 155,968 | 291,723 |
| Total Receipts Over/(Under) Disbursements | (3,951) | 42,492 | 38,541 |
| Other Financing Receipts/(Disbursements): | | | |
| Transfers-In | | 10,007 | 10,007 |
| Transfers-Out | (10,007) | | (10,007) |
| Total Other Financing Receipts/(Disbursements) | (10,007) | 10,007 | |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (13,958) | 52,499 | 38,541 |
| Fund Cash Balances, January 1 | 256,034 | 324,101 | 580,135 |
| Fund Cash Balances, December 31 | \$242,076 | \$376,600 | \$618,676 |
| Reserve for Encumbrances, December 31 | \$41,502 | \$3,550 | \$45,052 |

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

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

| | <u>Fiduciary Fund Types</u> | | Totals (Memorandum Only) |
|--|---------------------------------|---------------|---|
| | <u>Nonexpendable Trust</u> | <u>Agency</u> | |
| Operating Cash Receipts: | | | |
| Interest | \$153 | | \$153 |
| Community Share Project | | \$1,050 | 1,050 |
| Total Operating Cash Receipts | <u>153</u> | <u>1,050</u> | <u>1,203</u> |
| Operating Cash Disbursements: | | | |
| Supplies and Materials | 206 | | 206 |
| Purchase Services | | 1,050 | 1,050 |
| Total Operating Cash Disbursements | <u>206</u> | <u>1,050</u> | <u>1,256</u> |
| Operating (Loss) | <u>(53)</u> | | <u>(53)</u> |
| Net Receipts (Under) Disbursements | (53) | | (53) |
| Fund Cash Balances, January 1 | <u>8,336</u> | | <u>8,336</u> |
| Fund Cash Balances, December 31 | <u>\$8,283</u> | | <u>\$8,283</u> |
| Reserve for Encumbrances, December 31 | | | |

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

**WINDHAM TOWNSHIP
PORTAGE 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**

| | Governmental Fund Types | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|---|
| | General | Special Revenue | |
| Cash Receipts: | | | |
| Local Taxes | \$25,865 | \$116,949 | \$142,814 |
| Intergovernmental | 73,672 | 62,298 | 135,970 |
| Licenses, Permits, and Fees | | 9,968 | 9,968 |
| Earnings on Investments | 24,480 | 1,247 | 25,727 |
| Other Revenue | 5,132 | 14,780 | 19,912 |
| Total Cash Receipts | 129,149 | 205,242 | 334,391 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 80,019 | 644 | 80,663 |
| Public Safety | 3,554 | 37,523 | 41,077 |
| Public Works | | 88,864 | 88,864 |
| Health | 12,890 | 9,088 | 21,978 |
| Capital Outlay | | 55,388 | 55,388 |
| Total Cash Disbursements | 96,463 | 191,507 | 287,970 |
| Total Receipts Over Disbursements | 32,686 | 13,735 | 46,421 |
| Other Financing Receipts/(Disbursements): | | | |
| Transfers-In | | 11,814 | 11,814 |
| Transfers-Out | (11,814) | | (11,814) |
| Total Other Financing Receipts/(Disbursements) | (11,814) | 11,814 | |
| Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements | 20,872 | 25,549 | 46,421 |
| Fund Cash Balances, January 1 | 235,162 | 298,552 | 533,714 |
| Fund Cash Balances, December 31 | \$256,034 | \$324,101 | \$580,135 |
| Reserve for Encumbrances, December 31 | \$62,403 | \$1,504 | \$63,907 |

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

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

| | <u>Fiduciary Fund Types</u> | | <u>Totals (Memorandum Only)</u> |
|--|---------------------------------|---------------|---|
| | <u>Nonexpendable Trust</u> | <u>Agency</u> | |
| Operating Cash Receipts: | | | |
| Interest | \$166 | | \$166 |
| Community Share Project | | \$1,375 | 1,375 |
| | | | |
| Total Operating Cash Receipts | <u>166</u> | <u>1,375</u> | <u>1,541</u> |
| Operating Cash Disbursements: | | | |
| Supplies and Materials | 216 | | 216 |
| Purchase Services | | 1,375 | 1,375 |
| | | | |
| Total Operating Cash Disbursements | <u>216</u> | <u>1,375</u> | <u>1,591</u> |
| | | | |
| Operating Income | <u>(50)</u> | | <u>(50)</u> |
| | | | |
| Net Receipts (Under) Disbursements | (50) | | (50) |
| | | | |
| Fund Cash Balances, January 1 | <u>8,386</u> | | <u>8,386</u> |
| | | | |
| Fund Cash Balances, December 31 | <u>\$8,336</u> | | <u>\$8,336</u> |

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

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Windham Township, Portage 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, fire protection and emergency medical services. The Township contracts with the Community Ambulance to provide ambulance services. Note 5 describes the Township's fire protection 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. Cash and Investments

The investment in Star Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. 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 to construct, maintain and repair Township roads and bridges.

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gasoline Tax Fund - This fund receives gasoline tax money to construct, maintain and repair Township roads.

Special Levy Fire District - This fund receives property tax money for general operations to maintain fire protection for citizens of the township.

Fire District - This fund receives property tax money for large equipment purchases to maintain fire protection for citizens of the township.

3. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

Cemetery Bequest Fund - This fund is utilized as nonexpendable trust funds that utilizes interest revenue for the upkeep and maintenance of the cemetery. The principal must remain intact.

Miscellaneous Shared Expense Fund - The Township and the Village of Windham sponsor a joint community clean up day. The Township pays the expenses for this event and the Village of Windham reimburses the Township for the Village's share of the expense.

E. Budgetary Process

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

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.

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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.

G. 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 AND INVESTMENTS

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

| | 2001 | 2000 |
|--------------------------------|-----------|-----------|
| Demand deposits | \$159,927 | \$159,003 |
| Star Ohio | 467,032 | 429,468 |
| Total deposits and investments | \$626,959 | \$588,471 |

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

| 2001 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$126,820 | \$131,804 | \$4,984 |
| Special Revenue | 218,244 | 208,467 | (9,777) |
| Fiduciary | 2,350 | 1,203 | (1,147) |
| Total | \$347,414 | \$341,474 | (\$5,940) |

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

| 2001 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$320,450 | \$187,264 | \$133,186 |
| Special Revenue | 540,840 | 159,518 | 381,322 |
| Fiduciary | 2,700 | 1,256 | 1,444 |
| Total | \$863,990 | \$348,038 | \$515,952 |

| 2000 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$113,839 | \$129,149 | \$15,310 |
| Special Revenue | 202,169 | 217,056 | 14,887 |
| Fiduciary | 2,277 | 1,541 | (736) |
| Total | \$318,285 | \$347,746 | \$29,461 |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$327,597 | \$170,680 | \$156,917 |
| Special Revenue | 455,020 | 193,011 | 262,009 |
| Fiduciary | 2,477 | 1,591 | 886 |
| Total | \$785,094 | \$365,282 | \$419,812 |

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

Public utilities are also taxed on personal and real property located within the Township.

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.

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

5. WINDHAM TOWNSHIP FIRE DISTRICT

The Windham Township Board of Trustees has established the Windham Township Fire District which provides fire protection services. The Fire District includes the Village of Windham (The Village) and the Township.

The Windham Township Fire District is funded by a 1.0 mill current operating levy, a 1.0 mill equipment levy and any additional expenses in excess of the current operating levy budget is split equally between the Township and the Village.

The operating levy was replaced on November 2, 1999 by a new five year levy commencing in 1999, first due in calendar year 2000.

The equipment levy is for the purpose of providing and maintaining fire apparatus and appliance or to purchase ambulance equipment pursuant to Revised Code Section 5705.19. This levy was replaced on November 7, 2000 by a five year levy commencing in 2000, first due in calendar year 2001.

Levy activity for the years ended December 31, 2001 and 2000 follows:

| 2000 Activity | Current Operating Levy | Equipment Levy |
|---|-----------------------------------|-----------------------|
| Fund Balance as of January 1, 2000 | \$28,720 | \$107,633 |
| Total Tax Receipts | 40,252 | 36,829 |
| Transfer in from the General Fund | 1,826 | 6,622 |
| Total Expenditures | <u>(36,785)</u> | <u>(12,279)</u> |
| Ending Fund Balance as of December 31, 2000 | <u>\$34,013</u> | <u>\$138,805</u> |

| 2001 Activity | Current Operating Levy | Equipment Levy |
|---|-----------------------------------|-----------------------|
| Fund Balance as of January 1, 2001 | \$34,013 | \$138,805 |
| Total Receipts | 37,573 | 37,678 |
| Total Transfer | 1,162 | 6,101 |
| Total Expenditures | <u>(40,192)</u> | <u>(4,993)</u> |
| Ending Fund Balance as of December 31, 2001 | <u>\$32,556</u> | <u>\$177,591</u> |

There is an Agreement Of Operation between the Township and the Village, which outlines each party's agree upon responsibilities. The Agreement of Operation was effective from January 1, 1998 through December 31, 2000. The Township and the Village are in the process of reaching a new agreement of operation which will be effective to December 31, 2004.

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

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

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through 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.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



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

Windham of Township
Portage County
9708 Windham-Parkman Road
Windham, Ohio 44288

To the Board of Trustees:

We have audited the accompanying financial statements of Windham Township, Portage County (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 11, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated February 11, 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 February 11, 2002.

Windham Township
Portage 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 the 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 11, 2002

**WINDHAM TOWNSHIP
PORTAGE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEARS END DECEMBER 31, 2001 - 2000**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain: |
|-----------------------|---|-------------------------|--|
| 1999-41167-001 | Ohio Revised Code §5705.41 (B) - state that no subdivision or taxing unit to expend money unless it has been appropriated. The finding related to Issue II activity approved by the Trustees and the activity was within approved project amounts. However, the appropriation balances were not approved in a resolution by the Board of Trustees nor filed with the Portage County Auditor's office. | Yes | |



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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WINDHAM TOWNSHIP

PORTAGE 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
APRIL 2, 2002**