



**Auditor of State
Betty Montgomery**

**RICHLAND TOWNSHIP
LOGAN COUNTY**

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Betty Montgomery**

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INDEPENDENT ACCOUNTANTS' REPORT

Richland Township
Logan County
P. O. Box 95
Belle Center, OH 43310

To the Board of Trustees:

We have audited the financial statements of Richland Township, Logan County, (the "Township"), as of and for the years ended December 31, 2002 and 2001. 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 of the Township as of December 31, 2002 and 2001, 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 6, 2003, 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.

Richland Township
Logan County
Independent Accountants' Report
Page 2

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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 6, 2003

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$44,970	\$86,158		\$131,128
Intergovernmental Receipts	58,697	79,410	61,354	199,461
Charges for Services		8,876		8,876
Fines, Licenses, and Permits	8,433	11,405		19,838
Earnings on Investments	2,255	412		2,667
Miscellaneous	26,225	19,331		45,556
Total Cash Receipts	<u>140,580</u>	<u>205,592</u>	<u>61,354</u>	<u>407,526</u>
Cash Disbursements:				
Current:				
General Government	110,499			110,499
Public Safety		35,465		35,465
Public Works		95,568		95,568
Health	41,879	15,784		57,663
Capital Outlay	30,331	64,675	61,354	156,360
Debt Service:				
Principal		46,799		46,799
Interest		6,032		6,032
Total Cash Disbursements	<u>182,709</u>	<u>264,323</u>	<u>61,354</u>	<u>508,386</u>
Total Receipts (Under) Disbursements	(42,129)	(58,731)		(100,860)
Other Financing Receipts:				
Proceeds of Note		40,000		40,000
Cash Receipts and Other Financing Receipts (Under) Cash Disbursements	(42,129)	(18,731)		(60,860)
Fund Cash Balances, January 1	<u>92,283</u>	<u>123,620</u>		<u>215,903</u>
Fund Cash Balances, December 31	<u><u>\$50,154</u></u>	<u><u>\$104,889</u></u>	<u><u>\$0</u></u>	<u><u>\$155,043</u></u>

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

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Operating Cash Receipts:	
Interest	\$50
Operating Cash Disbursements:	
Purchased Services	<u>105</u>
Operating (Loss)	(55)
Fund Cash Balances, January 1	<u>2,134</u>
Fund Cash Balances, December 31	<u><u>\$2,079</u></u>

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

**RICHLAND TOWNSHIP
LOGAN 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$38,094	\$84,753		\$122,847
Intergovernmental Receipts	80,485	74,799	12,488	167,772
Charges for Services		6,976		6,976
Fines, Licenses, and Permits	9,767	9,016		18,783
Earnings on Investments	3,904	738		4,642
Miscellaneous	30,873	7,944		38,817
				<u>38,817</u>
Total Cash Receipts	<u>163,123</u>	<u>184,226</u>	<u>12,488</u>	<u>359,837</u>
Cash Disbursements:				
Current:				
General Government	86,120			86,120
Public Safety		49,212		49,212
Public Works		55,788		55,788
Health	43,280	15,887		59,167
Capital Outlay	17,531	7,350	12,488	37,369
Debt Service:				
Principal	4,000	31,270		35,270
Interest		6,400		6,400
				<u>6,400</u>
Total Cash Disbursements	<u>150,931</u>	<u>165,907</u>	<u>12,488</u>	<u>329,326</u>
Total Receipts Over Disbursements	<u>12,192</u>	<u>18,319</u>		<u>30,511</u>
Other Financing Receipts and (Disbursements):				
Advances-In	20,000			20,000
Advances-Out		(20,000)		(20,000)
				<u>(20,000)</u>
Total Other Financing Receipts/(Disbursements)	<u>20,000</u>	<u>(20,000)</u>		
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	32,192	(1,681)		30,511
Fund Cash Balances, January 1	<u>60,091</u>	<u>125,301</u>		<u>185,392</u>
Fund Cash Balances, December 31	<u><u>\$92,283</u></u>	<u><u>\$123,620</u></u>	<u><u>\$0</u></u>	<u><u>\$215,903</u></u>

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

**RICHLAND TOWNSHIP
LOGAN COUNTY**

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

Operating Cash Receipts:	
Interest	\$0
Operating Cash Disbursements:	<u>0</u>
Operating Income/(Loss)	0
Fund Cash Balances, January 1	<u>2,134</u>
Fund Cash Balances, December 31	<u><u>\$2,134</u></u>

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

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Richland Township, Logan 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.

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

Certificates of deposit are valued at cost.

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:

Fire District Fund - This fund receives property tax money from a special fire levy to help cover the cost of fire protection.

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

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

Public Works Projects Fund - The Township receive Issue II money and Logan County sales tax money constructing, maintaining and repairing Township roads.

4. Fiduciary Funds (Trust Fund)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. The Township had the following significant nonexpendable trust funds:

Cemetery Bequest Funds – These funds receive donations to be maintained in perpetuity for the upkeep of the Township cemetery.

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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

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.

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments 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:

	2002	2001
Demand deposits	\$110,822	\$171,737
Certificates of deposit	46,300	46,300
Total deposits and investments	\$157,122	\$218,037

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001, follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$115,883	\$140,580	\$24,697
Special Revenue	181,822	245,592	63,770
Capital Projects	61,354	61,354	
Nonexpendable Trust	0	50	50
Total	\$359,059	\$447,576	\$88,517

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$229,000	\$182,709	\$46,291
Special Revenue	460,173	264,323	195,850
Capital Projects	61,354	61,354	
Nonexpendable Trust	2,000	105	1,895
Total	\$752,527	\$508,491	\$244,036

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$141,942	\$183,123	\$41,181
Special Revenue	153,690	184,226	30,536
Capital Projects	12,488	12,488	
Nonexpendable Trust	0	0	
Total	\$308,120	\$379,837	\$71,717

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$199,566	\$150,931	\$48,635
Special Revenue	248,158	165,907	82,251
Capital Projects	12,488	12,488	
Total	\$460,212	\$329,326	\$130,886

Restricted revenues were not always recorded in the correct fund which violated Ohio Rev. Code Section 5705.09.

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.

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.

5. DEBT

Debt outstanding at December 31, 2002, was as follows:

	Principal
Promissory Note -Fire Truck	\$31,764
Promissory Note -Grass Fire Truck	31,167
Capital Lease - Backhoe	32,085
Total	\$95,016

On November 3, 2000, the Township took out a promissory note in the amount of \$90,000 for the purchase of a new fire truck, with interest at the rate of 6% per annum, maturing on November 3, 2003, payable in annual installments. This debt will be retired from the Fire Fund.

On April 12, 2002, the Township took out a promissory note in the amount of \$40,000 for the purchase of a new grass fire truck, with interest at the rate of 5% per annum, maturing on April 12, 2003, payable in annual installments. This debt will be retired from the Fire Fund.

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT (Continued)

On October 1, 2001, the Township entered into a capital lease for a new backhoe. The Township entered into a five year lease and paid \$8,000 down in 2001. Annual lease payments of \$9,161 were due starting on March 1, 2002 and ending on March 1, 2006. There is a bargain purchase option of \$1.00 on October 1, 2006. Payments are to be made from the Township Funds that are receiving benefit of the backhoe.

It is illegal for Townships to enter into a capital lease per Ohio Attorney General Opinion 2000-19.

Amortization of the above debt, including interest, is scheduled as follows:

	Promissory Note - Fire Truck	Promissory Note - Grass Fire Truck	Capital Lease - Backhoe	Total
Year ending December 31:				
2003	\$33,670	\$31,800	\$9,161	\$74,631
2004			9,161	9,161
2005			9,161	9,161
2006			9,162	9,162
Total	<u>\$33,670</u>	<u>\$31,800</u>	<u>\$36,645</u>	<u>102,115</u>

6. RETIREMENT SYSTEMS

Employees of the Township 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 2002 and 2001, PERS members contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

7. RISK POOL MEMBERSHIP

The Government belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK POOL MEMBERSHIP (Continued)

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5% of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5% of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55% and 65% of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65% is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.



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Betty Montgomery**

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

Richland Township
Logan County
P. O. Box 95
Belle Center, OH 43310

To the Board of Trustees:

We have audited the financial statements of Richland Township, Logan County (the "Township"), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 6, 2003. 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 2002-001 through 2002-003.

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 6, 2003.

Richland Township
Logan County
Independent Accountants' Report 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 6, 2003

**RICHLAND TOWNSHIP
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-001

Ohio Rev. Code Section 5705.10 states that all revenue derived from a special levy is to be credited to a special fund for the purpose for which the levy was made.

During 2001, revenues from the fire tax levies were recorded in the debt service fund and homestead and rollback receipts were not allocated to all the funds that received tax revenue. During 2002, revenues from the fire tax levies were recorded in the debt service fund, homestead and rollback receipts were not allocated to all the funds that received tax revenue, proceeds from the sale of cemetery lots were recorded in the general fund, and auto license taxes and permissive license taxes were recorded in the general fund.

The Township has made the necessary adjustments to increase/decrease fund balances to properly reflect these amounts. The financial statements in this report reflect these adjustments. These adjustments had the following effect upon the respective fund balances:

Year	General Fund	Special Revenue – Road and Bridge Fund	Special Revenue – Cemetery Fund	Special Revenue – Fire Fund	Special Revenue – Gas Tax Fund	Special Revenue – Permissive Motor Vehicle License Tax Fund	Debt Service - Fund
2001	(\$8,680)	\$ 638		\$25,598			(\$17,556)
2002	(12,262)	\$ 797	\$ 100	\$25,959	\$1,454	\$1,508	(17,556)

The Township should implement monitoring procedures to help assure compliance with this requirement to improve accountability over financial activity.

FINDING NUMBER 2002-002

Ohio Rev. Code Section 5705.41 (D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

FINDING NUMBER 2002-002
(Continued)

Amounts less than \$3,000 for townships may be paid by the fiscal officer without such certificate of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Twenty-seven (27%) percent of the transactions tested were not certified by the Clerk prior to making orders for the expenditure of Township funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented not only to help ensure compliance with this requirement, but to help prevent the unauthorized obligation of Township funds.

FINDING NUMBER 2002-003

2000 Op. Atty. Gen. No. 2000-19 expressed the opinion that a board of township trustees is not required to comply with the competitive bidding requirements of Section 5549.21 and Section 5575.01 when it leases road work equipment. However, the opinion also stated that a board of township trustees does not have authority to acquire road work equipment by means of a lease with option to purchase or installment purchase agreement (see Auditor of State Bulletin 2000-010).

During 2001, the Township entered into a capital lease for a backhoe. This lease required a down payment of \$8,000 at the inception of the lease, and annual payments of \$9,161 for years 2002 through 2006. During 2006, there is a bargain purchase option of \$1.

The Township should review the requirements of the Ohio Rev. Code prior to making future purchases of vehicles or equipment.



**Auditor of State
Betty Montgomery**

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RICHLAND TOWNSHIP

LOGAN 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
JULY 3, 2003**