



**NEW RUSSIA TOWNSHIP  
LORAIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



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

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**STATE OF OHIO**



**NEW RUSSIA TOWNSHIP  
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## REPORT OF INDEPENDENT ACCOUNTANTS

New Russia Township  
Lorain County  
46268 Butternut Ridge Road  
Oberlin, Ohio 44074

To the Board of Trustees:

We have audited the accompanying financial statements of New Russia Township, Lorain County, Ohio, (the Township) as of and for the years ended December 31 1999 and December 31, 1998. 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 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 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 audits provide 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 New Russia Township, Lorain County, Ohio, as of December 31, 1999 and December 31, 1998, 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 March 21, 2000 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.

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".

**Jim Petro**  
Auditor of State

March 21, 2000

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**NEW RUSSIA TOWNSHIP  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

|  | <u>Governmental Fund Types</u> |                            |                             | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|--|--------------------------------|----------------------------|-----------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                             |   |
| Local Taxes  | \$13,609                       | \$63,242                   | \$0                         | \$76,851                                |
| Intergovernmental  | 71,152                         | 68,267                     | 119,041                     | 258,460                                 |
| Licenses, Permits, and Fees  | 11,591                         | 0                          | 0                           | 11,591                                  |
| Earnings on Investments  | 22,938                         | 4,199                      | 0                           | 27,137                                  |
| Contract Revenue   | 694,860                        | 0                          | 0                           | 694,860                                 |
| Other Revenue  | 25,570                         | 6,081                      | 0                           | 31,651                                  |
|  | <u>839,720</u>                 | <u>141,789</u>             | <u>119,041</u>              | <u>1,100,550</u>                        |
| <b>Total Cash Receipts</b>   |                                |                            |                             |   |
| <b>Cash Disbursements:</b>   |                                |                            |                             |   |
| Current:   |                                |                            |                             |   |
| General Government   | 199,017                        | 0                          | 0                           | 199,017                                 |
| Public Safety  | 47,304                         | 0                          | 0                           | 47,304                                  |
| Public Works   | 39,068                         | 97,825                     | 0                           | 136,893                                 |
| Health   | 4,657                          | 0                          | 0                           | 4,657                                   |
| Debt Service:  |                                |                            |                             |   |
| Redemption of Principal  | 0                              | 0                          | 0                           | 0                                       |
| Interest and Fiscal Charges  | 0                              | 0                          | 0                           | 0                                       |
| Capital Outlay   | 867,221                        | 0                          | 119,041                     | 986,262                                 |
|  | <u>1,157,267</u>               | <u>97,825</u>              | <u>119,041</u>              | <u>1,374,133</u>                        |
| <b>Total Cash Disbursements</b>  |                                |                            |                             |   |
| Total Receipts Over/(Under) Disbursements  | <u>(317,547)</u>               | <u>43,964</u>              | <u>0</u>                    | <u>(273,583)</u>                        |
| <b>Other Financing Receipts/(Disbursements):</b>   |                                |                            |                             |   |
| Advances-In  | 1,523                          | 0                          | 0                           | 1,523                                   |
| Advances-Out   | 0                              | (1,523)                    | 0                           | (1,523)                                 |
| Other Sources  | 434                            | 0                          | 0                           | 434                                     |
|  | <u>1,957</u>                   | <u>(1,523)</u>             | <u>0</u>                    | <u>434</u>                              |
| <b>Total Other Financing Receipts/(Disbursements)</b>  |                                |                            |                             |   |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (315,590)                      | 42,441                     | 0                           | (273,149)                               |
| Fund Cash Balances, January 1  | 764,533                        | 147,356                    |                             | 911,889                                 |
| <b>Fund Cash Balances, December 31</b>   | <u><u>\$448,943</u></u>        | <u><u>\$189,797</u></u>    | <u><u>\$0</u></u>           | <u><u>\$638,740</u></u>                 |
| Reserve for Encumbrances, December 31  | <u><u>\$54,641</u></u>         | <u><u>\$2,505</u></u>      | <u><u>\$0</u></u>           | <u><u>\$57,146</u></u>                  |

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

**NEW RUSSIA TOWNSHIP  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
 AND CHANGE IN FUND CASH BALANCE - FIDUCIARY FUND TYPE -  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

|   | <b>Agency</b> |
|---|---------------|
| <b>Operating Receipts:</b>              |               |
| Miscellaneous                           | \$62          |
| Total Operating Receipts                | 62            |
| <b>Operating Disbursements:</b>         |               |
| Other                                   | 62            |
| Total Operating Disbursements           | 62            |
| Operating Income/(Loss)                 | 0             |
| Net receipts over/(under) disbursements | 0             |
| Fund Balance, January 1                 | 0             |
| <b>Fund Balance, December 31</b>        | <b>\$0</b>    |
| Reserve for Encumbrances, December 31   | \$0           |

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

**NEW RUSSIA TOWNSHIP  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

|  | <u>Governmental Fund Types</u> |                            |                             | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|--------------------------------|----------------------------|-----------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                             |   |
| Taxes  | \$13,245                       | \$91,110                   | \$0                         | \$104,355                               |
| Intergovernmental  | 116,361                        | 63,705                     | 66,678                      | 246,744                                 |
| Licenses, Permits, and Fees  | 7,616                          | 0                          | 0                           | 7,616                                   |
| Earnings on Investments  | 46,822                         | 5,483                      | 0                           | 52,305                                  |
| Contract Revenue   | 605,182                        |                            |                             | 605,182                                 |
| Other Revenue  | 22,300                         | 8,000                      | 0                           | 30,300                                  |
|  | <u>811,526</u>                 | <u>168,298</u>             | <u>66,678</u>               | <u>1,046,502</u>                        |
| <b>Total Cash Receipts</b>   |                                |                            |                             |   |
| <b>Cash Disbursements:</b>   |                                |                            |                             |   |
| Current:   |                                |                            |                             |   |
| General Government   | 144,368                        | 0                          | 0                           | 144,368                                 |
| Public Safety  | 41,350                         | 0                          | 0                           | 41,350                                  |
| Public Works   | 43,700                         | 137,115                    | 0                           | 180,815                                 |
| Health   | 4,223                          | 29,538                     | 0                           | 33,761                                  |
| Capital Outlay   | 685,045                        | 5,225                      | 66,678                      | 756,948                                 |
|  | <u>918,686</u>                 | <u>171,878</u>             | <u>66,678</u>               | <u>1,157,242</u>                        |
| <b>Total Cash Disbursements</b>  |                                |                            |                             |   |
| Total Receipts Over/(Under) Disbursements  | <u>(107,160)</u>               | <u>(3,580)</u>             | <u>0</u>                    | <u>(110,740)</u>                        |
| Other Financing Receipts/(Disbursements):  |                                |                            |                             |   |
| Advances-In  | 0                              | 1,523                      | 0                           | 1,523                                   |
| Advances-Out   | (1,523)                        | 0                          | 0                           | (1,523)                                 |
| Other Sources  | 3,847                          | 0                          | 0                           | 3,847                                   |
|  | <u>2,324</u>                   | <u>1,523</u>               | <u>0</u>                    | <u>3,847</u>                            |
| <b>Total Other Financing Receipts/(Disbursements)</b>  |                                |                            |                             |   |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (104,836)                      | (2,057)                    | 0                           | (106,893)                               |
| Fund Cash Balances, January 1  | 869,369                        | 149,413                    | 0                           | 1,018,782                               |
| <b>Fund Cash Balances, December 31</b>   | <b><u>\$764,533</u></b>        | <b><u>\$147,356</u></b>    | <b><u>\$0</u></b>           | <b><u>\$911,889</u></b>                 |
| Reserve for Encumbrances, December 31  | <u>\$142,167</u>               | <u>\$2,762</u>             | <u>\$0</u>                  | <u>\$144,929</u>                        |

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

**NEW RUSSIA TOWNSHIP  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGE IN FUND CASH BALANCE - FIDUCIARY FUND TYPE -  
FOR THE YEAR ENDED DECEMBER 31, 1998**

|   | <b>Agency</b> |
|---|---------------|
| <b>Operating Receipts:</b>              |               |
| Miscellaneous                           | \$44          |
| Total Operating Receipts                | 44            |
| <b>Operating Disbursements:</b>         |               |
| Other                                   | 44            |
| Total Operating Disbursements           | 44            |
| Operating Income/(Loss)                 | 0             |
| Net receipts over/(under) disbursements | 0             |
| Fund Balance, January 1                 | 0             |
| <b>Fund Balance, December 31</b>        | <b>\$0</b>    |
| Reserve for Encumbrances, December 31   | \$0           |

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

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

New Russia Township, Lorain County, Ohio, (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 (Trustees). The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance and police protection. The Township contracts with the City of Oberlin and Village of South Amherst to provide 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 STAROhio (the State of Ohio Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**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:

**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.

**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:

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

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

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**D. Fund Accounting (Continued)**

**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 Funds:

*Garfield Road Ditch Reconstruction and Stabilization Project Fund* - Township received Issue II Grant revenue to repair and reconstruct the Garfield Road drainage ditch.

*Butternut Ridge Road Improvement Project Fund* - The Township received Issue II Grant revenue and loan funds to repair and improve Butternut Ridge Road.

**Fiduciary Funds (Agency Fund)**

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 fund:

The Township maintains an Agency Fund for the three percent Board of Building Standards fee that is remitted to the State of Ohio.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except Agency Funds) be budgeted annually.

**Appropriations**

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

**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.

**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 1999 and 1998 budgetary activity appears in Note 3.

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(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.

**2. 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:

|                                | <u>1999</u>      | <u>1998</u>      |
|--------------------------------|------------------|------------------|
| Demand deposits                | 110,902          | 56,249           |
| STAR Ohio                      | 527,838          | 855,640          |
| Total deposits and investments | <u>\$638,740</u> | <u>\$911,889</u> |

**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 ending December 31, 1999 and December 31, 1998 was as follows:

| 1999 Budgeted vs. Actual Receipts |                      |                    |                  |
|-----------------------------------|----------------------|--------------------|------------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance         |
| General                           | \$707,526            | \$840,154          | \$132,628        |
| Special Revenue                   | 131,104              | 141,789            | 10,685           |
| Capital Projects                  | 145,555              | 119,041            | (26,514)         |
| Fiduciary                         | 200                  | 62                 | (138)            |
| Total                             | <u>\$984,385</u>     | <u>\$1,101,046</u> | <u>\$116,661</u> |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                  |
|---|----------------------------|---------------------------|------------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance         |
| General   | \$1,329,892                | \$1,211,908               | \$117,984        |
| Special Revenue                                       | 277,220                    | 100,330                   | 176,890          |
| Capital Projects                                      | 145,555                    | 119,041                   | 26,514           |
| Fiduciary   | 200                        | 62                        | 138              |
| Total   | <u>\$1,752,867</u>         | <u>\$1,431,341</u>        | <u>\$321,526</u> |

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

| 1998 Budgeted vs. Actual Receipts |                      |                    |          |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$790,087            | \$815,373          | \$25,286 |
| Special Revenue                   | 160,035              | 168,298            | 8,263    |
| Capital Projects                  | 84,618               | 66,678             | (17,940) |
| Fiduciary                         | 200                  | 44                 | (156)    |
| Total                             | \$1,034,940          | \$1,050,393        | \$15,453 |

| 1998 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$1,398,276                | \$1,060,853               | \$337,423 |
| Special Revenue                                       | 300,037                    | 174,640                   | 125,397   |
| Capital Projects                                      | 84,618                     | 66,678                    | 17,940    |
| Fiduciary   | 200                        | 44                        | 156       |
| Total   | \$1,783,131                | \$1,302,215               | \$480,916 |

**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 Lorain 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 taxing district.

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

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

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

|  | Principal | Interest<br>Rate |
|--|-----------|------------------|
| Promissory Note                          | \$130,000 | 0%               |
| Ohio Public Works Commission Loan (1999) | 69,554    | 0%               |
| Total                                    | \$199,554 |                  |

In 1999, a promissory note was issued for the purchase of real property by the Township for future construction of administrative offices. The Ohio Public Works Commission loan was for the improvement of Butternut Ridge Road in the Township. Both notes are zero interest instruments.

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

| Year Ending<br>December 31: | Promissory<br>Note | Ohio Public<br>Works<br>Commission<br>Loan | Total     |
|-----------------------------|--------------------|--|-----------|
| 2000                        | 65,000             | 2,318                                      | 67,318    |
| 2001                        | 65,000             | 4,637                                      | 69,637    |
| 2002                        | 0                  | 4,637                                      | 4,637     |
| 2003                        | 0                  | 4,637                                      | 4,637     |
| 2004                        | 0                  | 4,637                                      | 4,637     |
| Subsequent                  | 0                  | 48,688                                     | 48,688    |
| Total                       | \$130,000          | \$69,554                                   | \$199,554 |

**6. RETIREMENT SYSTEM**

The employees of the Township were covered by the Public Employees Retirement System (PERS) of Ohio. PERS is a 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

**NEW RUSSIA TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

- Comprehensive property and general liability
- Vehicles
- Public officials' liability
- Public official bonds

The Township also provides health insurance through the Ohio Township Association Risk Management Authority plan.



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

New Russia Township  
Lorain County  
46268 Butternut Ridge Road  
Oberlin, Ohio 44074

To the Board of Trustees:

We have audited the financial statements of New Russia Township, Lorain County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated March 21, 2000. 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 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 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 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 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 Township in a separate letter dated March 21, 2000.

New Russia Township  
Lorain 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

March 21, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**NEW RUSSIA TOWNSHIP**

**LORAIN 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 25, 2000**