

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO  
ANNUAL FINANCIAL REPORT**

**FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Trustees  
Richland Township

We have reviewed the Independent Auditor's Report of Richland Township, Holmes County, prepared by Rea & Associates, Inc. for the audit period January 1, 2000 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Richland Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 1, 2002

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**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**TABLE OF CONTENTS**

Independent Auditor's Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances - All Governmental Fund Types For the Year Ended December 31, 2001.....	2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances - All Governmental Fund Types For the Year Ended December 31, 2000.....	3
Notes to the Financial Statements.....	4 - 11
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	12

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# Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

June 14, 2002

Board of Trustees  
Richland Township  
Holmes County, Ohio

## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Richland Township, Holmes County, as of and for the years ended December 31, 2001 and 2000, as listed in the table of contents. These financial statements are the responsibility of the Richland 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 the 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 described 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Richland Township, Holmes 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 a report dated June 14, 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 officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than the specified parties.

*Rea & Associates, Inc.*

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

	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>(Memorandum Only) TOTAL</b>
<b>CASH RECEIPTS:</b>					
Local taxes	\$ 7,741	\$ 50,917	\$ 23,220	\$ 0	\$ 81,878
Licenses, Permits and Fees	0	7,143	0	0	7,143
Intergovernmental	28,876	70,915	2,685	0	102,476
Interest	2,609	869	0	0	3,478
Miscellaneous	751	12,587	0	2,122	15,460
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash receipts	39,977	142,431	25,905	2,122	210,435
<b>CASH DISBURSEMENTS:</b>					
Current:					
General government	23,147	204	0	0	23,351
Public safety services	0	26,038	613	0	26,651
Public work activities	178	109,700	0	0	109,878
Public health services	6,068	0	0	0	6,068
Capital outlay	0	58,885	0	1,400	60,285
Debt service:					
Redemption of principal	5,000	0	21,356	0	26,356
Interest	920	0	1,163	0	2,083
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Total cash disbursements	35,313	194,827	23,132	1,400	254,672
Total receipts over (under) cash disbursements	4,664	(52,396)	2,773	722	(44,237)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of notes	0	32,000	0	0	32,000
Operating transfers - In	0	0	0	4,500	4,500
Operating transfers - Out	(4,500)	0	0	0	(4,500)
Advances - In	0	4,000	0	0	4,000
Advances - Out	(4,000)	0	0	0	(4,000)
Sale of Assets	0	0	0	10,400	10,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(8,500)	36,000	0	14,900	42,400
Total receipts and other sources (under) over disbursements and other uses	(3,836)	(16,396)	2,773	15,622	(1,837)
Fund cash balances, January 1, 2001	13,761	107,890	1,786	0	123,437
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund cash balances, December 31, 2001	<u>\$ 9,925</u>	<u>\$ 91,494</u>	<u>\$ 4,559</u>	<u>\$ 15,622</u>	<u>\$ 121,600</u>

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

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

					(Memorandum Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>CASH RECEIPTS:</b>					
Local taxes	\$ 7,514	\$ 49,462	\$ 22,175	\$ 0	\$ 79,151
Charges for Services	0	105	0	0	105
Licenses, Permits and Fees	0	6,454	0	0	6,454
Intergovernmental	34,187	73,570	2,679	0	110,436
Interest	2,413	1,383	0	0	3,796
Miscellaneous	20	8,214	0	0	8,234
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash receipts	44,134	139,188	24,854	0	208,176
<b>CASH DISBURSEMENTS:</b>					
Current:					
General government	24,913	99	0	0	25,012
Public safety services	0	16,933	732	0	17,665
Public work activities	126	100,180	0	0	100,306
Public health services	6,566	0	0	0	6,566
Capital outlay	33,333	11,493	0	6,692	51,518
Debt service:					
Redemption of principal	0	0	19,600	0	19,600
Interest	0	0	2,967	0	2,967
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash disbursements	64,938	128,705	23,299	6,692	223,634
Total receipts (under) over cash disbursements	(20,804)	10,483	1,555	(6,692)	(15,458)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of notes	15,000	0	0	0	15,000
Operating transfers - In	0	3,420	0	0	3,420
Operating transfers - Out	0	(3,420)	0	0	(3,420)
Advances - In	0	3,000	0	0	3,000
Advances - Out	(3,000)	0	0	0	(3,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	12,000	3,000	0	0	15,000
Total receipts and other sources (under) over disbursements and other uses	(8,804)	13,483	1,555	(6,692)	(458)
Fund cash balances, January 1, 2000	22,565	94,407	231	6,692	123,895
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund cash balances, December 31, 2000	\$ 13,761	\$ 107,890	\$ 1,786	\$ 0	\$ 123,437

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

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 1: Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Township of Richland, Holmes County, is a body politic and corporate 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 four member Board. The Township provides general governmental services, including road, bridge and cemetery maintenance. The Township also provides fire protection.

The Township's management believes the financial statement presents 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 that is 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 by law or contract to be restricted.

**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.

**Motor Vehicle License Tax Fund** - This fund receives state motor vehicle license tax money for the construction, repair, and maintenance of township roads and bridges.

**Gasoline Tax Fund** - This fund receives gasoline tax money for the construction, repair and maintenance of township roads and bridges.

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

**Fire District Fund** - This fund receives real estate tax for the cost associated with fire protection.

**Road and Bridge Fund** - This fund receives real estate taxes, personal property taxes, and rollback and homestead tax monies for the construction, repair, and maintenance of township roads and bridges.

**Road Levy Fund** - This fund receives real estate taxes, personal property taxes, rollback and homestead taxes, and money from other sources for the construction, repair, and maintenance of township roads and bridges.

**EMS Fund** - This fund receives real estate taxes, personal property taxes, and money from various health organizations and individuals for the cost of the emergency services the EMS provides to the community.

**Debt Service Fund** - This fund is used to accumulate resources for the payment of principle and interest on general long - term debt.

**Capital Projects Fund** - This fund is used to account for proceeds from a specific source (other than from trusts or special revenue funds) that is restricted to expenditure for a major capital project.

**D. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**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 Township 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.

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 1: Summary of Significant Accounting Policies (continued)**

**D. Budgetary Process (continued)**

**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 commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

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 (capital outlays) when paid. These items are not reflected as assets in the accompanying financial statement.

**NOTE 2: Equity in Pooled Cash**

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

	<b>2001</b>	<b>2000</b>
Demand deposits	\$ 100,825	\$ 113,437
Certificates of deposit	20,775	10,000
Total deposits	\$ 121,600	\$ 123,437

**Deposits**

Deposits in excess of \$100,000 are collateralized by securities specifically pledged by the financial institution to the Township. Deposits in financial institutions up to \$100,000 are covered by the Federal Depository Insurance Corporation (FDIC).

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 3: Budgetary Activity**

Budgetary activity for the year ended December 31, 2001 was as follows:

**2001 Budgeted vs. Actual Receipts**

<b><u>Fund Type</u></b>	<b><u>Budgeted Receipts</u></b>	<b><u>Actual Receipts</u></b>	<b><u>Variance</u></b>
General	\$ 27,809	\$ 39,977	\$ 12,168
Special Revenue	109,837	178,431	68,594
Debt Service	25,400	25,905	505
Capital Projects	<u>0</u>	<u>17,022</u>	<u>17,022</u>
Total	<u>\$ 163,046</u>	<u>\$ 261,335</u>	<u>\$ 98,289</u>

**2001 Budgeted vs. Actual Budgetary Expenditures**

<b><u>Fund Type</u></b>	<b><u>Appropriation Authority</u></b>	<b><u>Actual Expenditures</u></b>	<b><u>Variance</u></b>
General	\$ 41,570	\$ 43,813	\$ (2,243)
Special Revenue	217,727	194,827	22,900
Debt Service	27,186	23,132	4,054
Capital Projects	<u>0</u>	<u>1,400</u>	<u>(1,400)</u>
Total	<u>\$ 286,483</u>	<u>\$ 263,172</u>	<u>\$ 23,311</u>

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 3: Budgetary Activity (continued)**

Budgetary activity for the year ended December 31, 2000 was as follows:

**2000 Budgeted vs. Actual Receipts**

<b><u>Fund Type</u></b>	<b><u>Budgeted Receipts</u></b>	<b><u>Actual Receipts</u></b>	<b><u>Variance</u></b>
General	\$ 26,809	\$ 59,134	\$ 32,325
Special Revenue	100,137	145,608	45,471
Debt Service	22,900	24,854	1,954
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 149,846</u>	<u>\$ 229,596</u>	<u>\$ 79,750</u>

**2000 Budgeted vs. Actual Budgetary Expenditures**

<b><u>Fund Type</u></b>	<b><u>Appropriation Authority</u></b>	<b><u>Actual Expenditures</u></b>	<b><u>Variance</u></b>
General	\$ 49,716	\$ 67,938	\$ (18,222)
Special Revenue	193,140	132,125	61,015
Debt Service	23,170	23,299	(129)
Capital Projects	<u>6,692</u>	<u>6,692</u>	<u>0</u>
Total	<u>\$ 272,718</u>	<u>\$ 230,054</u>	<u>\$ 42,664</u>

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 4: Property Tax**

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Richland Township. 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 payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property taxes 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.

**NOTE 5: Retirement Systems**

The Board of Trustees, Township Clerk and other 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 health care, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. The Public Employee Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

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 1, 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.

**NOTE 6: Risk Management**

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 judgements, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 6: Risk Management (continued)**

**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 the 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 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.

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 general accepted accounting principles, and reports the following assets, liabilities and retained earnings at December 31:

<b><u>Casualty Coverage</u></b>	<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>
<b><u>Property Coverage</u></b>	<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>

**RICHLAND TOWNSHIP  
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEARS ENDED  
DECEMBER 31, 2001 AND 2000**

**NOTE 7: Debt Service**

Debt outstanding at December 31, 2001 was as follows:

	<u>Interest Rate</u>	<u>Principal</u>
Note Payable		
Financial Institution - Property	6.5%	\$ 10,000
Note Payable		
Financial Institution - Ambulance	6.5%	<u>32,018</u>
 Total		 <u>\$ 42,018</u>

The unsecured loans to the Financial Institutions relate to the purchases of property, road grader and an ambulance. The first loan will be paid in annual installments of \$5,000 plus interest at a fixed interest rate of 6.5%. The second loan will be paid in annual installments of \$7,705 which includes interest at a fixed interest rate of 6.5%. The township had a loan for an ambulance, which was paid off during 2000, the loan was paid in annual installments of \$22,567 which included interest at a fixed rate of 5.5%. The following schedule is a summary of the expected maturities of the above obligations.

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

<u>Year ending December 31:</u>	<u>Financial Institution Note Payable Property</u>	<u>Financial Institution Note Payable Road Grader</u>
2002	\$ 5,664	\$ 7,705
2003	5,664	7,705
2004	0	7,705
2005	0	7,705
2006	<u>0</u>	<u>7,703</u>
Total	<u>\$ 11,328</u>	<u>\$ 38,523</u>

# Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

June 14, 2002

The Board of Trustees  
Richland Township  
Holmes County, Ohio

## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Richland Township, Holmes County, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 14, 2002. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 Richland 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 the following instances of noncompliance that are required to be reported under *Government Auditing Standards*: Ohio Rev. Code Section 5705.41(b) states that no subdivision is to expend money unless it has been appropriated. We noted that expenditures for the General Fund were in excess of appropriations by \$2,243 and \$18,222 for 2001 and 2000, respectively. Expenditures exceeded appropriations by \$1,400 for the Capital Projects Fund for 2001. We also noted certain immaterial instances of noncompliance that we have reported to management of Richland Township in a separate letter dated June 14, 2002.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Richland 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 weakness. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Richland Township in a separate letter dated June 14, 2002.

This report is intended for the information of the Board of Trustees and management, and is not intended to be and should not be used by anyone other than these specified parties.

*Rea & Associates, Inc.*



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**RICHLAND TOWNSHIP**

**HOLMES 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 30, 2002**