



**Auditor of State  
Betty Montgomery**



**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Rich Hill Township  
Muskingum County  
4235 Herron Road  
Chandlersville, Ohio 43727-9769

To the Board of Trustees:

We have audited the accompanying financial statements of Rich Hill Township, Muskingum County, Ohio (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 and reserves for encumbrances of Rich Township, Muskingum County, 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 April 25, 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.

Rich Hill Township  
Muskingum County  
Independent Accountants' Report  
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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

April 25, 2003

**RICH HILL TOWNSHIP  
MUSKINGUM 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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$9,378	\$4,898	\$7,732	\$	\$22,008
Intergovernmental	25,705	57,537			83,242
Earnings on Investments	2,044	867			2,911
Other Revenue		181			181
Total Cash Receipts	37,127	63,483	7,732	0	108,342
<b>Cash Disbursements:</b>					
Current:					
General Government	20,759	473			21,232
Public Safety	4,460				4,460
Public Works	8,024	52,914			60,938
Health	200				200
Debt Service:					
Redemption of Principal			6,000		6,000
Interest and Fiscal Charges			2,084		2,084
Total Cash Disbursements	33,443	53,387	8,084	0	94,914
Total Cash Receipts Over/(Under) Cash Disbursements	3,684	10,096	(352)	0	13,428
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In				5,500	5,500
Transfers-Out	(2,500)	(3,000)			(5,500)
Total Other Financing Receipts/(Disbursements)	(2,500)	(3,000)	0	5,500	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	1,184	7,096	(352)	5,500	13,428
Fund Cash Balances, January 1	72,856	80,257	4,042	374	157,529
<b>Fund Cash Balances, December 31</b>	<b><u>\$74,040</u></b>	<b><u>\$87,353</u></b>	<b><u>\$3,690</u></b>	<b><u>\$5,874</u></b>	<b><u>\$170,957</u></b>
Reserve for Encumbrances, December 31	\$487	\$3,500	\$0	\$0	\$3,987

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

**RICH HILL TOWNSHIP  
MUSKINGUM 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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$8,500	\$7,573	\$4,042	\$	\$20,115
Intergovernmental	23,670	57,150			80,820
Earnings on Investments	5,529	1,361			6,890
Other Revenue	2,230	149			2,379
	<u>39,929</u>	<u>66,233</u>	<u>4,042</u>	<u>0</u>	<u>110,204</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	23,591	1,696			25,287
Public Safety	3,430				3,430
Public Works	8,948	95,238			104,186
Health	50				50
Capital Outlay				91	91
	<u>36,019</u>	<u>96,934</u>	<u>0</u>	<u>91</u>	<u>133,044</u>
Total Cash Receipts Over/(Under) Cash Disbursements	3,910	(30,701)	4,042	(91)	(22,840)
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes		30,000			30,000
Sale of Fixed Assets		6,501			6,501
Transfers-In		13,276			13,276
Transfers-Out	(13,276)				(13,276)
	<u>(13,276)</u>	<u>49,777</u>	<u>0</u>	<u>0</u>	<u>36,501</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(9,366)	19,076	4,042	(91)	13,661
Fund Cash Balances, January 1	82,222	61,181	0	465	143,868
<b>Fund Cash Balances, December 31</b>	<u><u>\$72,856</u></u>	<u><u>\$80,257</u></u>	<u><u>\$4,042</u></u>	<u><u>\$374</u></u>	<u><u>\$157,529</u></u>
Reserve for Encumbrances, December 31	<u>\$598</u>	<u>\$10,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,798</u>

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



**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Rich Hill Township, Muskingum 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 Village of New Concord and the Cumberland Volunteer Fire Department to provide fire and emergency medical 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**

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.

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:

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

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

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

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

*Note Retirement Fund* - This fund was established to retire notes issued for the purchase of a new backhoe to be used for Township road maintenance.

**4. 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:

*Issue II Fund* - The Township received an Issue II grant from the State of Ohio through Muskingum County for the resurfacing of Shepherd Road.

*Reserve Balance - Dump Truck Fund* - This fund was established to accumulate resources towards the purchase of a new dump truck for Township road maintenance. This fund receives an annual transfer from the General, Motor Vehicle License, and Gasoline Tax Funds.

**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.

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

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

**E. Budgetary Process (Continued)**

**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 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.

**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	\$2,260	\$2,515
Money Market Account	125,811	112,919
Certificates of Deposit	42,886	42,095
Total deposits	\$170,957	\$157,529

**Deposits:** Deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

**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	\$36,417	\$37,127	\$710
Special Revenue	64,124	63,483	(641)
Debt Service	7,732	7,732	0
Capital Projects	5,500	5,500	0
Total	\$113,773	\$113,842	\$69

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$109,418	\$36,430	\$72,988
Special Revenue	142,821	59,887	82,934
Debt Service	11,774	8,084	3,690
Capital Projects	374	0	374
Total	\$264,387	\$104,401	\$159,986

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$37,985	\$39,929	\$1,944
Special Revenue	112,788	116,010	3,222
Debt Service	4,042	4,042	0
Debt Service	0	0	0
Total	\$154,815	\$159,981	\$5,166

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$124,280	\$49,893	\$74,387
Special Revenue	139,897	107,134	32,763
Debt Service	4,042	0	4,042
Capital Projects	465	91	374
Total	\$268,684	\$157,118	\$111,566

**Accountability and Compliance**

Amendments made to the Township's appropriations were neither formally approved by the Board of Trustees, nor certified to the County Auditor, contrary to Ohio Rev. Code Section 5705.40. As a result, expenditures exceeded appropriations at the legal level of control within the General, Motor Vehicle License, Gasoline Tax, and Road and Bridge funds during 2001 and in the General, Motor Vehicle License, and Gasoline Tax funds during 2002, contrary to Ohio Rev. Code Section 5705.41(B).

**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.

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

**4. PROPERTY TAX (Continued)**

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

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

**5. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$24,000	5.75%

The general obligation notes were issued to finance the purchase of a new backhoe to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority.

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

	General Obligation Notes
Year ending December 31:	
2003	\$7,380
2004	7,035
2005	6,690
2006	6,345
Total	\$27,450

**6. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

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

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health and cancer insurance coverage to elected officials through a private carrier.



**Auditor of State  
Betty Montgomery**

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

Rich Hill Township  
Muskingum County  
4235 Herron Road  
Chandlersville, Ohio 43727-9769

To the Board of Trustees:

We have audited the accompanying financial statements of Rich Hill Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 25, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2002-41060-001.

**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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2002-41060-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition disclosed above is a material weakness. We noted another 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 April 25, 2003.

This report is intended solely 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.



**Betty Montgomery**  
Auditor of State

April 25, 2003



**RICH HILL TOWNSHIP  
MUSKINGUM 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 2002-41060-001**

**Noncompliance Citation**

Ohio Rev. Code § 5705.40 states, in part, that a subdivision may amend or supplement its appropriation measure provided the entity complies with the same provisions of law as are used in making the original appropriation. In addition, Ohio courts have held that a board or officer whose judgment and discretion is required, was chosen because they were deemed fit and competent to exercise that judgment and discretion and unless power to substitute another in their place has been given, such board or officer cannot delegate these duties to another. Following such reasoning, a Township Board of Trustees would be prohibited from delegating duties statutorily assigned to it, such as the duty of amending appropriations. See C.B. Transportation, Inc. v. Butler County Board of Mental Retardation, 60 Ohio Misc. 71, 397 N.E.2d 781 (C.P. 1979); Burkholder v. Lauber, 6 Ohio Misc. 152, 216 N.E.2d (C.P. 1965).

During January 2001 and 2002, the Board gave the Clerk the authority to make appropriation amendments as he deemed necessary. The Township Clerk posted approximately 30 line item appropriation amendments to various funds each year. However, these amendments were neither approved by the Board of Trustees in the minutes, nor certified to the County Auditor. The following schedule lists those line items where negative variances exist when comparing only Board approved appropriations to actual expenditures.

The following variances indicate noncompliance with **Ohio Rev. Code § 5705.41(B)** which prohibits expenditures from being made unless they have been appropriated.

Fiscal Year	Fund/Line Item	Approved Appropriations	Actual Expenditures	Variance
2002	1000-310-351	\$451	\$583	\$132
2002	1000-330-160	\$0	\$845	\$845
2002	1000-330-211	\$0	\$114	\$114
2002	2011-330-420-0050	\$0	\$680	\$680
2002	2011-330-420-0067	\$0	\$490	\$490
2002	2011-910-910	\$0	\$1,500	\$1,500
2002	2021-330-351	\$0	\$200	\$200
2002	2021-910-910	\$0	\$1,500	\$1,500
2001	1000-110-111	\$0	\$3,581	\$3,581
2001	1000-110-121	\$8,414	\$10,618	\$2,204
2001	1000-110-211	\$1,140	\$1,507	\$367
2001	1000-110-351	\$700	\$849	\$149
2001	1000-110-389	\$0	\$100	\$100
2001	2011-330-312	\$0	\$196	\$196
2001	2021-110-230	\$0	\$1,492	\$1,492
2001	2021-330-111	\$16,608	\$16,735	\$127
2001	2021-330-312	\$0	\$1,215	\$1,215

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**FINDING NUMBER 2002-41060-001  
(Continued)**

**Noncompliance Citation – Ohio Rev. Code § 5705.40 (Continued)**

<b>Fiscal Year</b>	<b>Fund/Line Item</b>	<b>Approved Appropriations</b>	<b>Actual Expenditures</b>	<b>Variance</b>
2001	2031-110-230	\$0	\$204	\$204
2001	2031-330-312	\$0	\$233	\$233
2001	2031-330-382	\$1,650	\$2,625	\$975
2001	2031-330-750	\$13,276	\$45,277	\$32,001

When comparing expenditures to those appropriations approved by the Clerk, we noted no instances where expenditures exceeded appropriations. We recommend the Board approve all appropriation amendments, record its approval in the Board minutes, and file all appropriation amendments with the County Auditor in order to receive confirmation from the County Auditor that appropriations do not exceed estimated resources. The Clerk should post these amendments only after the required approvals have been obtained. This procedure would help ensure compliance with Ohio Rev. Code § 5705.41(B).

The accompanying budgetary footnote presents only appropriations approved by the Board.

**RICH HILL TOWNSHIP  
MUSKINGUM COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-41060-001	Finding for Recovery based on Clerk being overpaid	Yes	Corrected – Overpayment was repaid prior to release of prior audit report
2000-41060-002	Finding for Adjustment based on Trustee salaries from inappropriate funds	Yes	Corrected – Retroactive Resolution adopted and adjustment made prior to release of prior audit report
2000-41060-003	Revised Code 5705.40, amending appropriations	No	Not Corrected – Will be repeated in the current audit as Finding Number 2002-41060-001





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**RICH HILL TOWNSHIP**

**MUSKINGUM 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  
JUNE 3, 2003**