



**HILLIAR TOWNSHIP
KNOX COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

HILLIAR TOWNSHIP
KNOX COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Fiduciary Fund Type For the Year Ended December 31, 2000	3
Statement of Receipts, Disbursements, and Change in Fund Cash Balance - Nonexpendable Trust Fund For the Year Ended December 31, 2000	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Fiduciary Fund Type For the Year Ended December 31, 1999	5
Statement of Receipts, Disbursements, and Change in Fund Cash Balance - Nonexpendable Trust Fund For the Year Ended December 31, 1999	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	15

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REPORT OF INDEPENDENT ACCOUNTANTS

Hilliar Township
Knox County
Box 649
Centerburg, Ohio 43011

To The Board of Trustees:

We have audited the accompanying financial statements of Hilliar Township, Knox County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 of Hilliar Township, Knox County, Ohio as of December 31, 2000 and December 31, 1999, 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 29, 2001 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 audits.

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.

JIM PETRO
Auditor of State

March 29, 2001

**HILLIAR TOWNSHIP
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPE
DECEMBER 31, 2000**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Pension Trust	
Cash Receipts:						
Local Taxes	\$41,882	\$127,999	\$59,134	\$0	\$0	\$229,015
Intergovernmental	61,978	79,900	4,501	113,490	0	259,869
Charges for Services	0	5,750	0	0	0	5,750
Licenses, Permits, and Fees	4,307	9,428	0	0	0	13,735
Earnings on Investments	6,827	0	0	0	2,704	9,531
Other Revenue	9,836	13,419	0	0	0	23,255
Total Cash Receipts	124,830	236,496	63,635	113,490	2,704	541,155
Cash Disbursements:						
Current:						
General Government	72,690	0	0	0	0	72,690
Public Safety	0	92,544	0	0	0	92,544
Public Works	0	177,913	0	0	0	177,913
Health	1,779	23,520	0	0	0	25,299
Conservation - Recreation	10,407	0	0	0	0	10,407
Miscellaneous	0	0	0	0	97,878	97,878
Debt Service:						
Redemption of Principal	0	0	46,554	0	0	46,554
Interest and Fiscal Charges	0	0	22,813	0	0	22,813
Capital Outlay	19,627	20,585	0	113,490	0	153,702
Total Cash Disbursements	104,503	314,562	69,367	113,490	97,878	699,800
Total Receipts Over/(Under) Disbursements	20,327	(78,066)	(5,732)	0	(95,174)	(158,645)
Other Financing Receipts/(Disbursements):						
Proceeds from Sale of Public Debt:						
Sale of Notes	0	52,000	0	0	0	52,000
Sale of Fixed Assets	0	7,125	0	0	0	7,125
Total Other Financing Receipts/(Disbursements)	0	59,125	0	0	0	59,125
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	20,327	(18,941)	(5,732)	0	(95,174)	(99,520)
Fund Cash Balances, January 1, 2000	81,888	102,734	68,974	0	98,385	351,981
Fund Cash Balances, December 31, 2000	\$102,215	\$83,793	\$63,242	\$0	\$3,211	\$252,461

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

HILLIAR TOWNSHIP
KNOX COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
DECEMBER 31, 2000

	<u>Nonexpendable Trust</u>
Operating Receipts	
Interest	\$184
Operating Disbursements	<u>0</u>
Net Income/(Loss)	184
Fund Cash Balance January 1, 2000	<u>5,328</u>
Fund Cash Balance December 31, 2000	<u>\$5,512</u>

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

**HILLIAR TOWNSHIP
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPE
DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Pension Trust</u>	
Cash Receipts:					
Local Taxes	\$39,444	\$106,280	\$99,583	\$0	\$245,307
Intergovernmental	51,523	69,417	3,107	0	124,047
Charges for Services	0	56,500	0	0	56,500
Licenses, Permits, and Fees	5,197	14,857	0	0	20,054
Earnings on Investments	5,339	0	0	3,991	9,330
Other Revenue	2,065	14,063	0	8,000	24,128
	<u>103,568</u>	<u>261,117</u>	<u>102,690</u>	<u>11,991</u>	<u>479,366</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	63,274	0	0	0	63,274
Public Safety	0	76,491	0	0	76,491
Public Works	0	113,689	0	0	113,689
Health	488	23,949	0	0	24,437
Conservation - Recreation	5,789	0	0	0	5,789
Debt Service:					
Redemption of Principal	0	0	64,403	0	64,403
Interest and Fiscal Charges	0	0	29,531	0	29,531
Capital Outlay	0	26,580	0	0	26,580
	<u>69,551</u>	<u>240,709</u>	<u>93,934</u>	<u>0</u>	<u>404,194</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>34,017</u>	<u>20,408</u>	<u>8,756</u>	<u>11,991</u>	<u>75,172</u>
Fund Cash Balances, January 1, 1999	<u>47,871</u>	<u>82,326</u>	<u>60,218</u>	<u>86,394</u>	<u>276,809</u>
Fund Cash Balances, December 31, 1999	<u>\$81,888</u>	<u>\$102,734</u>	<u>\$68,974</u>	<u>\$98,385</u>	<u>\$351,981</u>

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

HILLIAR TOWNSHIP
KNOX COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
DECEMBER 31, 1999

	<u>Nonexpendable Trust</u>
Operating Receipts	
Interest	\$233
Operating Disbursements	
Other	<u>163</u>
Net Income/(Loss)	70
Fund Cash Balance January 1, 1999	<u>5,258</u>
Fund Cash Balance December 31, 1999	<u><u>\$5,328</u></u>

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

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Hilliar Township, Knox 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 general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Central Ohio Joint Fire District to provide fire services and ambulance 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

Certificates of deposit, are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Money Market funds are recorded at share value reported by the plan.

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

D. Fund Accounting

The Township uses fund accounting to segregate cash that is restricted as to its 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:

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(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 and bridges.

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

Fire District Fund - This fund receives special levy monies collected by the County for the protection of Township residents. See Note 10.

3. Debt Service Fund

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:

General Bond (Note) Retirement- This fund receives tax monies to pay off the Township's general obligation bonds that were utilized to build the Fire House, and other notes used for equipment.

4. Capital Project Fund

The Capital Projects Fund is 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:

Issue II Fund- The Township received a grant from the State of Ohio to make repairs on Updike road.

5. Fiduciary Funds (Expendable and Nonexpendable Trust Funds)

These 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 other trust fund is classified as a pension trust. The Township had the following significant Fiduciary Funds:

Melick Bequest Fund (Nonexpendable) - This fund was established to maintain monies donated by Melick (a benefactor) for the future maintenance of the burial site within the Township cemetery.

Fire Department Retirement Fund (Pension) - This fund was established to account for the retirement plan that was brought onto the Township records in January 1, 1998. The plan assets are maintained by a fund custodian.

E. Budgetary Process

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

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and 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.

A summary of 2000 and 1999 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 investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$186,914	\$194,765
Certificates of deposit	<u>6,600</u>	<u>6,600</u>
Total deposits	<u>193,514</u>	<u>201,365</u>
Money Market Fund	3,211	98,385
STAR Ohio	<u>61,248</u>	<u>57,559</u>
Total investments	<u>64,459</u>	<u>155,944</u>
Total deposits and investments	<u><u>\$257,973</u></u>	<u><u>\$357,309</u></u>

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

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$86,380	\$124,830	\$38,450
Special Revenue	298,348	295,621	(2,727)
Debt Service	59,996	63,635	3,639
Capital Projects	113,490	113,490	0
Expendable Trust	2,704	2,704	0
Nonexpendable Trust	189	184	(6)
Total	<u>\$561,108</u>	<u>\$600,464</u>	<u>\$39,356</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$168,268	\$104,503	\$63,765
Special Revenue	435,206	314,562	120,644
Debt Service	128,970	69,367	59,603
Capital Projects	113,490	113,490	0
Expendable Trust	98,385	97,878	507
Nonexpendable Trust	517	0	517
Total	<u>\$944,836</u>	<u>\$699,800</u>	<u>\$245,036</u>

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,431	\$103,568	\$17,137
Special Revenue	261,674	261,117	(557)
Debt Service	100,863	102,690	1,827
Expendable Trust	4,200	11,991	7,791
Nonexpendable Trust	230	233	4
Total	<u>\$453,397</u>	<u>\$479,599</u>	<u>\$26,202</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$134,301	\$69,551	\$64,750
Special Revenue	344,000	240,709	103,291
Debt Service	161,081	93,934	67,147
Nonexpendable Trust	488	163	325
Total	<u>\$639,870</u>	<u>\$404,357</u>	<u>\$235,513</u>

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.

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.

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$320,000	5.63%
Grass Truck - Note	6,000	5.25%
Backhoe - Note	26,400	5.45%
Ford Truck - Note	6,000	5.25%
Dump Truck - Note	52,000	6.18%
Total	\$410,400	

The General Obligation Bonds were issued to build of a Fire House. The bonds were issued 06/15/94 in the amount of \$460,000 and have maturities through 12/01/09. The bonds are collateralized solely by the Township's taxing authority. The various bank notes were for equipment purchases and are classified as tax anticipation notes.

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

Year ending December 31:	General Obligation Bonds	Grass Truck Note	Backhoe Note	Ford Truck Note	Dump Truck Note
2001	\$48,350	\$6,405	\$10,239	\$6,315	\$13,614
2002	46,760	0	9,759	0	12,971
2003	45,140	0	9,280	0	12,328
2004	48,490	0	0	0	11,685
2005	46,530	0	0	0	11,043
Subsequent	184,930	0	0	0	0
Total	\$420,200	\$6,405	\$29,278	\$6,315	\$61,641

6. RETIREMENT SYSTEMS

All 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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. In 1999, the Township contributed an amount equal to 13.55% of participants' gross salaries. In 2000, the average employers' contribution rate was 10.84% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**HILLIAR TOWNSHIP
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

7. CENTERBURG FIRE DEPARTMENT DEFINED CONTRIBUTION PLAN

Prior to January 1, 1997, the Township established a retirement plan for the Hilliar Township Volunteer Fire Department. The Township currently contributes \$8,000 annually to the plan for all eligible participants. Eligibility requirements must be met prior to any benefits being provided by the plan. An employee is 100% vested after 5 years of service with the accrued benefit representing the individuals annuity account balance. The activity of the plan is reported in the financial statements as of December 31, 1999 and December 31, 2000.

In fiscal 2000, the Township joined the Central Ohio Joint Fire District and no longer operates or maintains a Volunteer Fire Depart. As a result, the Board of Trustees dissolved the volunteer fire department retirement plan under the request of the vested participants and began distribution of the money to the participants throughout the fiscal year. See Note 10.

Plan assets are maintained by a fund custodian. The plan activity for fiscal year 2000 is as follows:

<u>Balance</u> <u>1/1/00</u>	<u>Contributions</u> <u>including interest</u>	<u>Withdraws</u>	<u>Balance</u> <u>12/31/00</u>
\$98,385	\$2,704	\$97,878	\$3,211

8. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public Official's Liability

9. LIBRARY RECONSTRUCTION

The building holding the public library (which is equally owned by the Township and the Village of Centerburg) had caught on fire and was repaired in fiscal year 2000. The Township had adequate insurance coverage and was not responsible for the financing of the reconstruction, however the insurance company did pay out a total of \$409,030 to reconstruct the library. This activity is not reflected in the accompanying financial statements.

10. JOINTLY GOVERNED ORGANIZATION

Central Ohio Joint Fire District

The Central Ohio Joint Fire District (the District) is a jointly governed organization created pursuant to Ohio Revised Code Section 505.371. The District was formed in 2000 and consists of Hilliar, Milford and Liberty Townships and the Village of Centerburg. The District Board consists of a Trustee from each Township, a Council Member from the Village of Centerburg and an at-Large member appointed by vote of the District Board. Revenues are generated from a 5.5 mil operating levy. Contributions from the Township to the District consisted of all fire levy monies on balance at the creation of the District and all fire levy monies received from the February and August 2000 tax settlements. Also, the Township donated all currently-owned fire equipment to the District and leases the building that housed the fire equipment to the District for \$1 per year.

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

Hilliar Township
Knox County
Box 649
Centerburg, Ohio 43011

To the Board of Trustees:

We have audited the accompanying financial statements of Hilliar Township, Knox County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated March 29, 2001. 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 29, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered 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 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 March 29, 2001.

Hilliar Township
Knox County
Report of Independent Accountants 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.

JIM PETRO
Auditor of State

March 29, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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HILLIAR TOWNSHIP

KNOX 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 1, 2001**