

MONDAY CREEK TOWNSHIP

AUDIT REPORT

JANUARY 1, 2003 – DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

Board of Trustees
Monday Creek Township
635 Bell Bottom Rd. SE
New Straitsville, OH 43766

We have reviewed the *Independent Auditors' Report* of Monday Creek Township, Perry County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2003 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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. Monday Creek Township, Perry County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 29, 2005

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**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**ELECTED OFFICIALS
AS OF DECEMBER 31, 2004**

<u>NAME</u>	<u>TITLE</u>	<u>TERM</u>	<u>SURETY</u>	<u>AMOUNT</u>	<u>PERIOD</u>
Richard Fisher	Trustee	01/01/02-12/31/05 (A)		\$5,000	(B)
John Brown	Trustee	01/01/02-12/31/05 (A)		\$5,000	(B)
Jerry Brown	Trustee	01/01/04-12/31/07 (A)		\$5,000	(B)
Dorothy Carpenter 635 Bell Bottom Road New Straitsville, OH 43766	Clerk	04/01/04-03/31/08 (A)		\$5,000	(B)

STATUTORY LEGAL COUNSEL

Joseph Flautt, Prosecutor
Perry County
111 North High Street
P.O. Box 569
New Lexington, OH 43764

- (A) EMC Insurance Companies
- (B) Concurrent with term

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

INDEX OF FUNDS

GOVERNMENTAL FUND TYPES

General Fund Type:

General Fund

Special Revenue Fund Types:

Motor Vehicle License Tax Fund

Gasoline Tax Fund

Fire Fund

Street Lights Fund

FEMA DR-1519 Fund

FEMA 1556 DR12751198 Fund

Fiduciary Fund Types:

Harmony Cemetery Bequest Fund

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Monday Creek Township
New Straitsville, Ohio

We have audited the accompanying financial statements of Monday Creek Township as of and for the years ended December 31, 2004 and 2003. 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 and *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 described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Monday Creek Township's combined funds as of December 31, 2004 and 2003, and their changes in financial position.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Monday Creek Township, Perry County, as of December 31, 2004 and 2003, 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 July 21, 2005, on our consideration of Monday Creek Township's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in conjunction with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
July 21, 2005

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES-
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	General	Special Revenue	Fiduciary Fund	(Memorandum Only) Total
CASH RECEIPTS:				
Local taxes	\$ 10,292	\$ 23,149	\$ -	\$ 33,441
Charges for services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Intergovernmental	45,533	139,696	-	185,229
Special assessments	-	272	-	272
Interest	2,272	1,243	35	3,550
Miscellaneous	771	6,716	-	7,487
TOTAL CASH RECEIPTS	58,868	171,076	35	229,979
CASH DISBURSEMENTS:				
Current:				
General government	48,053	2,813	-	50,866
Public safety services	-	35,054	-	35,054
Public work activities	169	61,207	-	61,376
Public health services	205	-	-	205
Conservation - recreation	-	-	-	-
Other	-	4,838	-	4,838
Purchased services	-	-	440	440
Capital outlay	-	356	-	356
TOTAL CASH DISBURSEMENTS	48,427	104,268	440	153,135
TOTAL RECEIPTS OVER(UNDER) CASH DISBURSEMENTS	10,441	66,808	(405)	76,844
OTHER FINANCING RECEIPTS/ (DISBURSEMENTS):				
Other sources	338	68	-	406
TOTAL OTHER FINANCING RECEIPTS/ (DISBURSEMENTS):	338	68	-	406
EXCESS OF CASH RECEIPTS AND OTHER FINANCING RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS AND OTHER FINANCING DISBURSEMENTS	10,779	66,876	(405)	77,250
FUND CASH BALANCES, JANUARY 1	41,261	44,925	3,692	89,878
FUND CASH BALANCES, DECEMBER 31	\$ 52,040	\$ 111,801	\$ 3,287	167,128

See notes to financial statements.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES-
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Fund</u>	<u>(Memorandum Only) Total</u>
CASH RECEIPTS:				
Local taxes	\$ 12,753	\$ 16,560	\$ -	\$ 29,313
Charges for services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Intergovernmental	27,129	97,638	-	124,767
Special assessments	-	362	-	362
Interest	1,376	1,318	117	2,811
Miscellaneous	530	158	-	688
TOTAL CASH RECEIPTS	41,788	116,036	117	157,941
CASH DISBURSEMENTS:				
Current:				
General government	27,350	3,673	-	31,023
Public safety services	-	44,729	-	44,729
Public work activities	60	66,770	-	66,830
Public health services	-	-	-	-
Conservation - recreation	-	-	-	-
Other	-	8,181	-	8,181
Purchased services	-	-	250	250
Capital outlay	-	-	-	-
TOTAL CASH DISBURSEMENTS	27,410	123,353	250	151,013
TOTAL RECEIPTS OVER(UNDER) CASH DISBURSEMENTS	14,378	(7,317)	(133)	6,928
FUND CASH BALANCES, JANUARY 1	26,883	52,242	3,825	82,950
FUND CASH BALANCES, DECEMBER 31	\$ 41,261	\$ 44,925	\$ 3,692	89,878

See notes to financial statements.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. Summary of Significant Accounting Policies

A. Description of the Entity

Monday Creek Township, Perry 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 services, including road and bridge maintenance and fire protection.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and cash 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 and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received.

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.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. Summary of Significant Accounting Policies (continued)

D. Fund Accounting (Continued)

Special Revenue Funds

These funds are used to account for proceeds from specific sources 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 for constructing, maintaining and repairing Township roads.

Motor Vehicle License Tax Fund – This fund receives motor vehicle license tax for constructing, maintaining and repairing Township roads.

Fire Fund – This fund receives property tax money to provide fire protection services.

Special Levy Fund – This fund receives real estate tax money for street lighting operations from a levy passed by the voters of the township.

Fiduciary Fund (Trust Fund)

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

Harmony Cemetery Bequest Fund – This Nonexpendable Trust Fund receives interest from gifts to be used for cemetery maintenance.

E. Budgetary Process

The Ohio Revised Code requires that each fund 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 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.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. Summary of Significant Accounting Policies (continued)

E. 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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A Summary of 2004 and 2003 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

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>2004</u>	<u>2003</u>
Demand deposits	\$ 163,918	\$ 86,668
Certificates of deposit	<u>3,210</u>	<u>3,210</u>
Total Deposits and investments	<u>\$ 167,128</u>	<u>\$ 89,878</u>

Deposits:

Deposits are collateralized by securities specifically pledged by the financial institution to the Township and are insured by the Federal Deposit Insurance Corporation up to \$100,000.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	18,515	59,206	40,691
Special Revenue	63,474	171,144	107,670
Nonexpendable Trust	<u>37</u>	<u>35</u>	<u>(2)</u>
Total	<u>\$ 82,026</u>	<u>\$ 230,385</u>	<u>\$ 148,359</u>

2004 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ -	48,427	(48,427)
Special Revenue	-	104,268	(104,268)
Nonexpendable Trust	<u>-</u>	<u>440</u>	<u>(440)</u>
Total	<u>\$ -</u>	<u>\$ 153,135</u>	<u>(153,135)</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 18,012	\$ 41,788	\$ 23,776
Special Revenue	61,524	116,036	54,512
Nonexpendable Trust	<u>40</u>	<u>117</u>	<u>77</u>
Total	<u>\$ 79,576</u>	<u>\$ 157,941</u>	<u>\$ 78,365</u>

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

3. Budgetary Activity (Continued)

2003 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 46,398	\$ 27,410	\$ 18,988
Special Revenue	145,398	123,353	22,045
Nonexpendable Trust	<u>2,880</u>	<u>250</u>	<u>2,630</u>
Total	<u>\$ 194,676</u>	<u>\$ 151,013</u>	<u>\$ 43,663</u>

Contrary to Ohio Revised Code, the Township did not pass a temporary or permanent appropriation measure for 2004. Consequently, during 2004, all expenditures made by the Township exceeded appropriations, contrary to Ohio Revised 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 the 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 payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

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

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

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

5. Debt

The Township entered into a capital lease with Case Credit, in 1999 for the lease-purchase of a grader. The original lease amount was for \$69,187, with an advance payment of \$55,000, comprised of \$40,000 in cash, and a trade-in allowance of \$15,000. Annual payments \$2,837 were required over 5 years. The lease was secured solely by the grader. At the end of the lease agreement, the Township had the option to assume ownership of the grader at no additional expense. The Township made the final lease payment on the grader in 2004 and assumed ownership at that time. Payments for the lease were made from the Motor Vehicle License Tax Fund.

6. Retirement Systems

The Township's elected officials and 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 health care, 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 2004 and 2003, members of PERS 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, 2004.

7. Risk Management

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Property;
- Public Officials Liability

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.**

Board of Trustees
Monday Creek Township
New Straitsville, Ohio

We have audited the financial statements of Monday Creek Township as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 21, 2005, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Monday Creek Township internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combined financial statements and not to provide an opinion 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 weakness. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance

As part of obtaining reasonable assurance about whether Monday Creek Township's combined financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2004-01 through 2004-03. Also, we noted immaterial instances of noncompliance that we have reported to management of Monday Creek Township in a separate letter dated July 21, 2005.

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

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
July 21, 2005

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004**

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

FINDING NUMBER 2004-01

Noncompliance Citation

Ohio Revised Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

Prior certification was not obtained for 62.3% of the expenditures tested.

The Clerk should certify funds before each payment is made through the issuance of a regular, blanket, or super blanket purchase order. Blanket certificates should be issued for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of council against any specific line item account over a period not running beyond the end of the current fiscal year. A super blanket purchase order can be completed for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most recurring or reasonable predictable operating expenditures. This is not to extend beyond the current year. More than one super blanket may be outstanding at one particular time for a particular line item appropriation account.

Also, as an alternative, the Township can issue then and now certificates for expenses up to \$3,000. Then and now certificates allow the Clerk to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Clerk without subsequent authorization from the Trustees. However, then and now certificates issued by the Clerk over \$3,000 must be authorized by the Trustees within thirty days after payment.

FINDING NUMBER 2004-02

Noncompliance Citation

Ohio Revised Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. No appropriation measure shall become effective until the County Auditor files with the appropriating authority a certificate that total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004**

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

There was no evidence presented for audit to indicate that either a temporary or annual appropriation measure was approved by the Township Trustees or submitted to the County Auditor for 2004. It appears that a temporary appropriation measure was passed in January 2003, but an annual appropriation measure was not passed until May 2003, which was after the required date.

We recommend the Township Trustees approve, and state in the minutes as evidenced of approval, an appropriation measure on or about the first of the year. This appropriation measure should be submitted to the County Auditor by the same date.

FINDING NUMBER 2004-03

Noncompliance Citation

Ohio Revised Code Section 5705.41(B) states, in part, that no subdivision or taxing unit is to expend money unless it has been appropriated.

All expenditures made during 2004 were made without properly being appropriated. This amounted to \$153,135 being expended without any budgetary expenditure amount being passed to restrict expenditures.

We recommend the Township Trustees approve, and state in the minutes as evidence of approval, an appropriation measure on or about the first day of the year. This appropriation measure should be submitted to the County Auditor by the same date. The Clerk should deny any payment that would cause expenditures to exceed appropriations.

**MONDAY CREEK TOWNSHIP
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2002-001	Finding for Adjustment	No	Not Corrected: Township didn't post entry. Information in 2004 and 2003 was posted correctly.



**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

MONDAY CREEK TOWNSHIP

PERRY 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
OCTOBER 11, 2005**