



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Liverpool Township
Columbiana County
P.O. Box 1064
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the accompanying financial statements of Liverpool Township, Columbiana County (the Township) as of and for the years ended December 31, 2001 and 2000. 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 of the Township 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 our report dated June 18, 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 management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

Jim Petro
Auditor of State

June 18, 2002

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Local Taxes	\$21,053	\$362,225	\$21,796	\$405,074
Intergovernmental	117,819	135,087		252,906
Licenses, Permits, and Fees	24,763			24,763
Fines, Forfeitures, and Penalties	7,496			7,496
Earnings on Investments	12,619			12,619
Other Revenue	9,788	28,131		37,919
	<u>193,538</u>	<u>525,443</u>	<u>21,796</u>	<u>740,777</u>
Total Cash Receipts				
	<u>193,538</u>	<u>525,443</u>	<u>21,796</u>	<u>740,777</u>
Cash Disbursements:				
Current:				
General Government	154,825			154,825
Public Safety		4,128		4,128
Public Works		510,342		510,342
Health	6,600			6,600
Debt Service:				
Redemption of Principal			47,470	47,470
Interest and Fiscal Charges			3,445	3,445
	<u>161,425</u>	<u>514,470</u>	<u>50,915</u>	<u>726,810</u>
Total Cash Disbursements				
	<u>161,425</u>	<u>514,470</u>	<u>50,915</u>	<u>726,810</u>
Total Receipts Over/(Under) Disbursements	<u>32,113</u>	<u>10,973</u>	<u>(29,119)</u>	<u>13,967</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		30,000		30,000
Transfers-Out	(30,000)			(30,000)
	<u>(30,000)</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)				
	<u>(30,000)</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,113	40,973	(29,119)	13,967
Fund Cash Balances, January 1	<u>268,768</u>	<u>187,067</u>	<u>29,119</u>	<u>484,954</u>
Fund Cash Balances, December 31	<u><u>\$270,881</u></u>	<u><u>\$228,040</u></u>	<u><u>\$0</u></u>	<u><u>\$498,921</u></u>

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

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Local Taxes	\$22,024	\$368,543	\$27,500	\$418,067
Intergovernmental	95,793	132,173		227,966
Licenses, Permits, and Fees	24,566			24,566
Fines, Forfeitures, and Penalties	12,101			12,101
Earnings on Investments	24,065			24,065
Other Revenue	8,619	13,103		21,722
	<u>187,168</u>	<u>513,819</u>	<u>27,500</u>	<u>728,487</u>
Total Cash Receipts				
	<u>187,168</u>	<u>513,819</u>	<u>27,500</u>	<u>728,487</u>
Cash Disbursements:				
Current:				
General Government	160,608			160,608
Public Safety		28,242		28,242
Public Works		528,076		528,076
Health	5,697			5,697
Debt Service:				
Redemption of Principal			23,779	23,779
Interest and Fiscal Charges			4,040	4,040
	<u>166,305</u>	<u>556,318</u>	<u>27,819</u>	<u>750,442</u>
Total Cash Disbursements				
	<u>166,305</u>	<u>556,318</u>	<u>27,819</u>	<u>750,442</u>
Total Receipts Over/(Under) Disbursements	20,863	(42,499)	(319)	(21,955)
Fund Cash Balances, January 1	<u>247,905</u>	<u>229,566</u>	<u>29,438</u>	<u>506,909</u>
Fund Cash Balances, December 31	<u>\$268,768</u>	<u>\$187,067</u>	<u>\$29,119</u>	<u>\$484,954</u>

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

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Liverpool Township, Columbiana 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, police protection 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 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 included in fund cash balances. 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. The Township has a public funds checking account and a corporate investment index account (repurchase agreement).

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:

Road and Bridge Fund - This fund receives property tax money to construct, maintain and repair Township roads and bridges.

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Police District Fund - This fund receives property tax money and is used to pay police salaries and for the purchase of equipment.

3. Debt Service Fund

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

Note Retirement Fund - The note retirement fund receives local tax money and is used to retire two notes. The principal of the notes was used to purchase two fire trucks.

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 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. The Township did not use the encumbrance method of accounting.

A summary of 2001 and 2000 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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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 and investments at December 31 was as follows:

	2001	2000
Demand deposits	(\$1,506)	(\$7,033)
Corporate Investment Index Account (Repurchase Agreement)	500,427	491,987
	\$498,921	\$484,954

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

Investments: The Township's agent holds securities collateralizing repurchase agreements. The securities are not in the Township's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts+			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$150,630	\$193,538	\$42,908
Special Revenue	466,521	555,443	88,922
Debt Service	0	21,796	21,796
Total	\$617,151	\$770,777	\$153,626

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$388,000	\$191,425	\$196,575
Special Revenue	616,783	514,470	102,313
Debt Service	29,119	50,915	(21,796)
Total	\$1,033,902	\$756,810	\$277,092

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$153,644	\$187,168	\$33,524
Special Revenue	475,680	513,819	38,139
Debt Service	0	27,500	27,500
Total	\$629,324	\$728,487	\$99,163

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$382,265	\$166,305	\$215,960
Special Revenue	658,424	556,318	102,106
Debt Service	28,100	27,819	281
Total	\$1,068,789	\$750,442	\$318,347

Contrary to Ohio law, the Township did not encumber any funds for either fiscal year. Also contrary to Ohio law, appropriations that exceeded estimated resources for fiscal year 2000 in the Fire District fund by \$13,515 and fiscal year 2001 in the Public Safety Fund by \$2,685 and Drug Law Enforcement Fund by \$600. In addition, contrary to Ohio law, budgetary expenditures exceeded appropriation authority for fiscal year 2000 in the Law Enforcement Fund by \$1,884 and fiscal year 2001 in the Law Enforcement Fund by \$2,670 and the Bond Retirement Fund by \$21,796.

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 payment, the first half is due December 31. The second half payment is due the following June 20.

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

**LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. RETIREMENT SYSTEMS

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 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 30, 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.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

7. CONTINGENT LIABILITIES

The Township is one of several townships named in a Board of Tax Appeals case. The case deals with the alternate formula for distribution of local government tax monies. Although the outcome of this case is not presently determinable, counsel believes that the resolution of this matter will not materially adversely affect the Township's financial condition.

8. LEGAL NONCOMPLIANCE

Contrary to Ohio law, the annual financial report was not filed with the Auditor of State in a timely manner for fiscal years 2001 and 2000.

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OFFICE OF THE AUDITOR

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

Liverpool Township
Columbiana County
P.O. Box 1064
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the accompanying financial statements of Liverpool Township, Columbiana County (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 18, 2002. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-41215-001 to 2001-41215-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 18, 2002.

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. 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 other 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 June 18, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long, horizontal stroke extending to the right.

Jim Petro
Auditor of State

June 18, 2002

LIVERPOOL TOWNSHIP
COLUMBIANA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-41215-001

Noncompliance Citation

Ohio Rev. Code 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. 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. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of the Trustees.

Our test of disbursements indicated that 100% of expenditures tested in 2001 and 2000 were committed prior to the certification of available funds by the Township Clerk. Neither exception listed above was followed. The Township does not use purchase orders nor does it encumber expenditures in the appropriation ledger. This condition does not provide adequate accountability over the Township's disbursements. Disbursements may be incurred which either the Trustees or management has not authorized or which the Township cannot afford.

We recommend that the Township implement the use of purchase orders and that all departments be advised that a purchase order with the certificate of the Clerk should be obtained prior to making an order involving the expenditure of money. Any request for payment from a vendor without a purchase order should be reviewed by management and follow the exceptions outlined in Ohio Rev. Code 5705.41(D).

FINDING NUMBER 2001-41215-002

Noncompliance Citation

Ohio Rev. Code 5705.36 and 5705.39 states that "appropriations from each fund shall not exceed the estimated revenue available for expenditure therefrom, as certified by the county budget commission."

For 2000, the following fund was found to have appropriations in excess of the amount certified as available by the budget commission:

Fund Name	Total Estimated Resources	Total Appropriations	Variance
Fire District	53,485.12	67,000.00	(13,514.88)

Section 5705.36, Revised Code permits a subdivision to obtain an amended certificate from the budget commission for revenues received in excess of the prior estimate or from a new source. For the above mentioned fund, Liverpool Township could have obtained an amended certificate in an amount equal to or greater than total fund appropriations.

We recommend that the Township implement policies and procedures requiring the Clerk to monitor budgetary records to ensure that appropriations do not exceed estimated resources in accordance with Ohio Rev. Code 5705.36 and 5705.39.

FINDING NUMBER 2001-41215-003

Noncompliance Citation

Ohio Rev. Code 5705.39 prohibits a political subdivision or taxing unit from making a fund appropriation in excess of the estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificates of Estimated Resources.

For fiscal year 2001, the following funds were found to have appropriations in excess of the amount certified as available by the budget commission:

Fund Name	Total Estimated Resources	Total Appropriations	Variance
Public Safety	1,097.75	3,782.50	(2,684.75)
Drug Law Enforcement	0.00	600.00	(600.00)

Actual fund receipts were not sufficient to permit Liverpool Township to obtain an amended certificate of estimated resources greater than or equal to the appropriations for the above mentioned funds.

We recommend that current year appropriations be within the amount certified as required and amendments be made when deemed necessary throughout the year by approval of trustees in the minutes. This procedure will help to ensure budgetary control and compliance.

FINDING NUMBER 2001-41215-004

Noncompliance Citation

Ohio Rev. Code 5705.41(B) states that “no subdivision or taxing unit is to expend money unless it has been appropriated.”

It was noted that during fiscal year 2001 and 2000, disbursements exceeded appropriations in the following funds:

Fund Name	Total Appropriations	Actual Disbursements	Variance
Fiscal Year 2001			
Law Enforcement Block Grant	0.00	2,669.75	(2,669.75)
Bond Retirement	29,118.76	50,915.04	(21,796.28)
Fiscal Year 2000			
Law Enforcement Block Grant	0.00	1,883.67	(1,883.67)

The payment of purchases prior to appropriating the funds could result in the Township spending more than what is available.

We recommend that the Township implement policies and procedures that are sufficient to ensure that purchases are appropriated before the actual disbursements.

FINDING NUMBER 2001-41215-005

Noncompliance Citation

Ohio Rev. Code 117.38 requires all townships to submit an annual financial report to the Auditor of State within 60 days of fiscal year end. Annual financial reports must be submitted to the Auditor of State's Local Government Services Division in Columbus.

The Township filed its annual report for fiscal year 2000 on July 21, 2001 and for fiscal year 2000 the annual financial report has not been filed as of the date of the financial statement.

A penalty of \$25 may be assessed for each day the report is late. The maximum penalty is \$750 per year.

We recommend that the Township implement policies and procedures requiring the Clerk to submit the annual report in a timely fashion in accordance with Ohio Rev. Code 117.38.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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LIVERPOOL TOWNSHIP

COLUMBIANA 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 9, 2002**