



**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

**REGULAR AUDIT**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Thompson Township  
Geauga County  
P.O. Box 204  
Thompson, Ohio 44086

To the Board of Trustees:

We have audited the accompanying financial statements of Thompson Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2001 and December 31, 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 audits.

We conducted our audits 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 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 Thompson Township, Geauga County, Ohio, as of December 31, 2001 and December 31, 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 March 6, 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 audits.

This report is intended solely for the information and use of management and 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 6, 2002

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**THOMPSON TOWNSHIP  
GEAUGA 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>				<b>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$50,073	\$223,115	\$0	\$0	\$273,188
Intergovernmental	88,670	83,074	0	36,026	207,770
Special Assessment	0	0	37,382	885	38,267
Licenses, Permits, and Fees	2,450	3,950	0	0	6,400
Fines & Forfeitures	753	0	0	0	753
Earnings on Investments	13,982	916	0	0	14,898
Other Revenue	12,714	8,100	0	0	20,814
	<u>168,642</u>	<u>319,155</u>	<u>37,382</u>	<u>36,911</u>	<u>562,090</u>
<b>Total Cash Receipts</b>					
	<u>168,642</u>	<u>319,155</u>	<u>37,382</u>	<u>36,911</u>	<u>562,090</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	90,080	0	0	0	90,080
Public Safety	5,354	102,954	0	0	108,308
Public Works	4,036	153,274	0	802	158,112
Health	5,107	4,929	0	0	10,036
Conservation - Recreation	3,381	0	0	0	3,381
Debt Service:					
Redemption of Principal	0	20,892	24,077	0	44,969
Interest and Fiscal Charges	0	1,919	13,014	0	14,933
Capital Outlay	14,042	3,360	0	36,026	53,428
	<u>122,000</u>	<u>287,328</u>	<u>37,091</u>	<u>36,828</u>	<u>483,247</u>
<b>Total Cash Disbursements</b>					
	<u>122,000</u>	<u>287,328</u>	<u>37,091</u>	<u>36,828</u>	<u>483,247</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>46,642</u>	<u>31,827</u>	<u>291</u>	<u>83</u>	<u>78,843</u>
<b>Other Financing Receipts:</b>					
Other Sources	50	0	0	0	50
	<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	46,692	31,827	291	83	78,893
<b>Fund Cash Balances, January 1, 2001</b>	<u>\$213,629</u>	<u>\$91,856</u>	<u>\$4,692</u>	<u>\$201</u>	<u>\$310,378</u>
<b>Fund Cash Balances, December 31, 2001</b>	<u><u>\$260,321</u></u>	<u><u>\$123,683</u></u>	<u><u>\$4,983</u></u>	<u><u>\$284</u></u>	<u><u>\$389,271</u></u>

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

THOMPSON TOWNSHIP  
GEAUGA COUNTY

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

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Project	Non- Expendable Trust	
<b>Cash Receipts:</b>						
Local Taxes	\$48,397	\$219,226	\$0	\$0	\$0	\$267,623
Intergovernmental	133,431	82,463	0	298,488	0	514,382
Licenses, Permits, and Fees	2,997	2,525	0	0	0	5,522
Fines & Forfeitures	1,189	0	0	0	0	1,189
Earnings on Investments	11,831	597	0	0	0	12,428
Special Assessment	0	0	36,418	909	0	37,327
Other Revenue	1,029	4,340	0	0	0	5,369
<b>Total Cash Receipts</b>	<b>198,874</b>	<b>309,151</b>	<b>36,418</b>	<b>299,397</b>	<b>0</b>	<b>843,840</b>
<b>Cash Disbursements:</b>						
Current:						
General Government	81,679	0	0	0	2	81,681
Public Safety	4,154	106,514	0	0	0	110,668
Public Works	2,821	137,000	0	797	0	140,618
Health	36,064	3,936	0	0	0	40,000
Conservation - Recreation	2,287	0	0	0	0	2,287
Debt Service:						
Redemption of Principal	0	5,000	22,811	0	0	27,811
Interest and Fiscal Charges	0	0	14,280	0	0	14,280
Capital Outlay	12,439	76,677	0	298,488	0	387,604
<b>Total Cash Disbursements</b>	<b>139,444</b>	<b>329,127</b>	<b>37,091</b>	<b>299,285</b>	<b>2</b>	<b>804,949</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>59,430</b>	<b>(19,976)</b>	<b>(673)</b>	<b>112</b>	<b>(2)</b>	<b>38,891</b>
<b>Other Financing Receipts:</b>						
Other Sources	459	0	0	0	0	459
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>59,889</b>	<b>(19,976)</b>	<b>(673)</b>	<b>112</b>	<b>(2)</b>	<b>39,350</b>
Fund Cash Balances, January 1, 2000	\$153,740	\$111,832	\$5,365	\$89	\$2	\$271,028
<b>Fund Cash Balances, December 31, 2000</b>	<b>\$213,629</b>	<b>\$91,856</b>	<b>\$4,692</b>	<b>\$201</b>	<b>\$0</b>	<b>\$310,378</b>

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



**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Thompson Township, Geauga 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's police protection services are provided by the Geauga County Sheriff.

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 invests in an overnight sweep account. The Sweep Account is 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:

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

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

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

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

*Police District Fund* - This fund receives property tax money to provide police protection to the Township residents.

*Fire District Fund* - This fund receives property tax money to provide fire protection to the Township residents.

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. This fund receives property tax money for the retirement of note debt.

**4. Capital Projects 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 Projects Funds:

*Dewey Road Fund* - The Township received Issue II money from the State of Ohio for repairs to Dewey Road.

**5. Non-Expendable Trust Fund (Fiduciary Fund Type)**

These funds are used to account for resources restricted by legally binding trust agreements. The agreement requires the Township to maintain the corpus of the trust. The Township had the following Non-Expendable Trust Fund:

*Stockwell Trust Fund* - This fund is used for to maintain certain grave sites in the Township's Cemetery.

**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 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.

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 canceled, and reappropriated in the subsequent year.

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.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash account 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>2001</u>	<u>2000</u>
Demand deposits	(\$15,729)	(\$9,622)
Sweep Account	<u>405,000</u>	<u>320,000</u>
Total Deposits and Investments	<u><u>\$389,271</u></u>	<u><u>\$310,378</u></u>

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

**Investments:** The Sweep Account securities are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$153,065	\$168,692	\$15,627
Special Revenue	302,750	319,155	16,405
Debt Service	36,500	37,382	882
Capital Projects	850	36,911	36,061
Total	\$493,165	\$562,140	\$68,975

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$289,050	\$122,000	\$167,050
Special Revenue	380,000	287,328	92,672
Debt Service	38,141	37,091	1,050
Capital Projects	47,362	36,828	10,534
Total	\$754,553	\$483,247	\$271,306

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$153,065	\$199,333	\$46,268
Special Revenue	296,750	309,151	12,401
Debt Service	36,500	36,418	(82)
Capital Projects	345,850	299,397	(46,453)
Total	\$832,165	\$844,299	\$12,134

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$284,710	\$139,444	\$145,266
Special Revenue	402,200	329,127	73,073
Debt Service	38,141	37,091	1,050
Capital Projects	345,850	299,285	46,565
Non-Expendable Trust	2	2	0
Total	\$1,070,903	\$804,949	\$265,954

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**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 with 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, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Fund Note - 2000	\$ 17,334	8.30%
Ohio Public Works Commission Note - 1998 and 2001	186,288	0%
Road Improvements Bonds - 1998	<u>210,405</u>	5.55%
Total Principal Outstanding	<u>\$414,027</u>	

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

Year ending <u>December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2002	\$55,180	\$12,947	\$68,127
2003	57,294	10,832	68,126
2004	49,763	8,778	58,541
2005	51,335	7,207	58,542
2006	52,993	5,549	58,542
2007-2011	<u>147,462</u>	<u>5,748</u>	<u>153,210</u>
Total	<u>\$414,027</u>	<u>\$51,061</u>	<u>\$465,088</u>

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**6. RETIREMENT SYSTEMS**

**PERS**

Public Employees Retirement System (PERS) of Ohio 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, members of PERS 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 21, 2000. The Township has paid all contributions required through December 31, 2001.

**7. Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

**THOMPSON TOWNSHIP  
GEAUGA COUNTY**

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

**7. Risk Pool Membership (Continued)**

Note below is the latest information available:

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$22,684,383	\$18,172,222
Liabilities	<u>8,924,977</u>	<u>5,947,013</u>
Retained Earnings	<u>\$13,759,406</u>	<u>\$12,225,209</u>
<u>Property Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$3,931,536	\$3,181,655
Liabilities	<u>272,583</u>	<u>311,970</u>
Retained Earnings	<u>\$3,658,953</u>	<u>\$2,869,685</u>

The Township also provides health insurance coverage to full-time employees and elective officials through Geauga County Commissioner's insurance carrier.

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Thompson Township  
Geauga County  
P.O. Box 204  
Thompson, Ohio 44064

To the Board of Trustees:

We have audited the accompanying financial statements of Thompson Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated March 6, 2002. We conducted our audits 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 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 a 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 March 6, 2002.

Thompson Township  
Geauga County  
Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
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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.

**Jim Petro**  
Auditor of State

March 6, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**THOMPSON TOWNSHIP**

**GEAUGA 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  
APRIL 2, 2002**