



**Auditor of State
Betty Montgomery**

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Riley Township
Sandusky County
1829 U.S. Highway 6 East
Fremont, OH 43420-9583

To the Board of Trustees:

We have audited the accompanying financial statements of Riley Township, Sandusky County (the Township) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our 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 Riley Township, Sandusky County, as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

April 2, 2003

**RILEY TOWNSHIP
SANDUSKY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$31,521	\$46,072		\$77,593
Intergovernmental	47,857	72,043	\$54,400	174,300
Special Assessments		1,966		1,966
Licenses, Permits, and Fees	1,120			1,120
Earnings on Investments	496	331		827
Other Revenue	8,650			8,650
	<u>89,644</u>	<u>120,412</u>	<u>54,400</u>	<u>264,456</u>
Total Cash Receipts				
	<u>89,644</u>	<u>120,412</u>	<u>54,400</u>	<u>264,456</u>
Cash Disbursements:				
Current:				
General Government	32,483			32,483
Public Safety	33,036	90,287		123,323
Health	1,575			1,575
Debt Service:				
Redemption of Principal		2,405		2,405
Interest and Fiscal Charges		4,795		4,795
Capital Outlay		14,117	54,400	68,517
	<u>67,094</u>	<u>111,604</u>	<u>54,400</u>	<u>233,098</u>
Total Cash Disbursements				
	<u>67,094</u>	<u>111,604</u>	<u>54,400</u>	<u>233,098</u>
Total Receipts Over Disbursements	<u>22,550</u>	<u>8,808</u>		<u>31,358</u>
Other Financing Receipts:				
Other Sources	1,484			1,484
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	<u>24,034</u>	<u>8,808</u>		<u>32,842</u>
Fund Cash Balances, January 1	<u>8,592</u>	<u>61,524</u>		<u>70,116</u>
Fund Cash Balances, December 31	<u><u>\$32,626</u></u>	<u><u>\$70,332</u></u>		<u><u>\$102,958</u></u>

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

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$29,072	\$42,490		\$71,562
Intergovernmental	38,486	73,256	\$22,000	133,742
Special Assessments		2,046		2,046
Licenses, Permits, and Fees	1,315			1,315
Earnings on Investments	719	479		1,198
Other Revenue	3,417	8,239		11,656
	<u>73,009</u>	<u>126,510</u>	<u>22,000</u>	<u>221,519</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	48,227			48,227
Public Safety	32,072			32,072
Public Works	1,951	75,382		77,333
Debt Service:				
Redemption of Principal		1,286		1,286
Interest and Fiscal Charges		2,312		2,312
Capital Outlay	4,732	164,495	22,000	191,227
	<u>86,982</u>	<u>243,475</u>	<u>22,000</u>	<u>352,457</u>
Total Cash Disbursements				
Total Disbursements Over Receipts	<u>(13,973)</u>	<u>(116,965)</u>		<u>(130,938)</u>
Other Financing Receipts:				
Proceeds from Sale of Public Debt:				
Sale of Loan		85,600		85,600
Other Sources	1,728			1,728
	<u>1,728</u>	<u>85,600</u>		<u>87,328</u>
Total Other Financing Receipts				
Excess of Cash Disbursements Over Cash Receipts and Other Financing Receipts	(12,245)	(31,365)		(43,610)
Fund Cash Balances, January 1	<u>20,837</u>	<u>92,889</u>		<u>113,726</u>
Fund Cash Balances, December 31	<u>\$8,592</u>	<u>\$61,524</u>		<u>\$70,116</u>

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

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Riley Township, Sandusky 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, fire protection and street lighting. The Township contracts with the City of Clyde to provide fire 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. Fund Accounting

The Township uses fund accounting to segregate cash that is 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 for construction, maintaining and repairing Township road and bridges.

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

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

3. Capital Project Fund

This 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 replace a culvert on Any Avenue.

D. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law. The budgetary presentations have been adjusted to include material items that should have been encumbered.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

E. 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.

F. 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.

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

2. EQUITY IN POOLED CASH

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	2002	2001
Demand deposits	\$102,958	\$70,116

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$66,887	\$91,128	\$24,241
Special Revenue	167,725	120,412	(47,313)
Capital Projects		54,400	54,400
Total	\$234,612	\$265,940	\$31,328

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$75,478	\$67,094	\$8,384
Special Revenue	175,250	111,604	63,646
Capital Projects		54,400	(54,400)
Total	\$250,728	\$233,098	\$17,630

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$74,460	\$74,737	\$277
Special Revenue	204,339	212,110	7,771
Capital Projects	22,000	22,000	
Total	\$300,799	\$308,847	\$8,048

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$95,287	\$86,982	\$8,305
Special Revenue	232,727	243,475	(10,748)
Capital Projects		22,000	(22,000)
Total	\$328,014	\$352,457	(\$24,443)

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Street Lighting fund by \$49,147 and the Issue II fund by \$22,000 for the year ended December 31, 2001 and Issue II fund by \$54,400 for the year ended December 31, 2002. Also contrary to Ohio law, the Township did not properly encumber all commitments.

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 a 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.

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
Mortgage Loan	\$81,909	5.70%

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

Year ending December 31:	Mortgage Loan
2003	\$7,185
2004	7,185
2005	7,185
2006	7,185
2007	7,185
2008-2021	97,002
Total	\$132,927

On July 6, 2001, the Township signed a loan with the local bank in the amount of \$85,600 for the purchase of a real estate property to house the Township's road equipment. A mortgage loan was issued for a twenty year period, with final maturity in fiscal year 2021. The loan is being retired through the Road and Bridge fund.

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

6. RETIREMENT SYSTEMS

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

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

7. RISK MANAGEMENT

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 coverage 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 Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. 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, which the General Reinsurance Corporation will reinsure.

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 Coverage

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 report the following assets, liabilities and retained earnings at December 31:

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	9,379,003	8,924,977
Retained Earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	647,667	497,831
Retained Earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

The Township also provides health insurance coverage to its full-time employee through a private carrier.



Auditor of State Betty Montgomery

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

Riley Township
Sandusky County
1829 U.S. Highway 6 East
Fremont, OH 43420-9583

To the Board of Trustees:

We have audited the accompanying financial statements of Riley Township, Sandusky County (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 2, 2003. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings a items 2002-40172-001, 2002-40172-002 and 2002-40172-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 2, 2003.

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 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 April 2, 2003.

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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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

April 2, 2003

**RILEY TOWNSHIP
SANDUSKY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-40172-001

Finding Repaid Under Audit

In the last pay period of 2002, the Township Clerk overpaid the full time employee as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount Due</u>	<u>Amount Paid</u>	<u>Overpaid</u>
Regular	120.0	\$13.05	\$1,566.00	\$1,566.00	
Overtime	20.5	19.58	401.39	1,401.39	\$1,000.00

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public money that has been illegally expended is hereby issued against Joseph Halbeisen, Clerk and Dan Ocks, jointly and severally, in the amount of one thousand dollars (\$1,000) and in favor of the Motor Vehicle License Fund.

The finding for recovery was repaid during the audit on March 24, 2003.

FINDING NUMBER 2002-40172-002

Noncompliance Citation

Ohio Revised Code § 5705.41(B) states no subdivision is to expend money unless it has been appropriated. As of December 31, the Township had expenditures that exceeded appropriations as follows:

<u>Fund</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Variance</u>
Fiscal Year 2002			
Street Lights	\$118,454	\$167,601	(\$49,147)
Issue II		22,000	(22,000)
Fiscal Year 2001			
Issue II		\$54,400	(\$54,400)

We recommend the Township refrain from making expenditures that exceed appropriations. The Township should compare appropriation measures to the latest amended certificate of estimated resources and appropriate modifications should be made prior to submission to the county auditor.

FINDING NUMBER 2002-40172-003

Ohio Revised Code § 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract 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 encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

**FINDING NUMBER 2002-40172-003
(Continued)**

This section also provides two "exceptions" to the above requirement:

- 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 Board 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 \$3,000, the fiscal officer may authorize it to be paid without the affirmation of the Board, if such expenditure is otherwise valid.

Thirty percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred.

The above section also states that the fiscal officer may prepare so-called "blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding 3 months or running beyond the current fiscal year. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

In addition to regular blanket certificates, a subdivision's fiscal officer may also issue so-called "super blanket" certificates for any amount for expenditures and contracts from a specific line-item appropriation account in a specified fund for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

Twenty five percent of the Blanket certificates tested exceeded the three months time period and eight percent were issued for over the \$5000 limitation.

To improve controls over disbursements, we recommend all Township disbursements receive certification of the fiscal officer that the funds are or will be available through the use of regular purchase orders, "Blanket" or "Super Blanket" and for these certifications to conform with the limits set by the above section.

**RILEY TOWNSHIP
SANDUSKY COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-40172-001	Finding for Recovery	Yes	Finding for Recovery was paid
2000-40172-002	Ohio Revised Code § 5705.41(D) - failure to encumber funds.	No	Partially corrected. Repeated in this report as # 2002-40172-003



**Auditor of State
Betty Montgomery**

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RILEY TOWNSHIP

SANDUSKY 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 8, 2003**