



**Auditor of State
Betty Montgomery**

THORN TOWNSHIP
PERRY COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2002.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2001.....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	15

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Thorn Township
Perry County
11274 Bruno Road NW
Thornville, Ohio 43076

To the Board of Trustees:

We have audited the accompanying financial statements of Thorn Township, Perry County, Ohio (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 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 Thorn Township, Perry 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 February 8, 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 audit.

Thorn Township
Perry County
Independent Accountants' Report
Page 2

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

February 8, 2003

**THORN TOWNSHIP
PERRY COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Local Taxes	\$36,434	\$197,771	\$	\$234,205
Intergovernmental	31,812	134,710		166,522
Licenses, Permits, and Fees	8,610			8,610
Earnings on Investments	2,343	507	127	2,977
Other Revenue	3,215	10,341		13,556
	<u>82,414</u>	<u>343,329</u>	<u>127</u>	<u>425,870</u>
Cash Disbursements:				
Current:				
General Government	76,829			76,829
Public Safety	2,105	95,215		97,320
Public Works	14,060	128,021		142,081
Health	1,620			1,620
Debt Service:				
Redemption of Principal	16,908	37,939		54,847
Interest and Fiscal Charges	3,163	8,070		11,233
Capital Outlay		61,651		61,651
	<u>114,685</u>	<u>330,896</u>	<u>0</u>	<u>445,581</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(32,271)</u>	<u>12,433</u>	<u>127</u>	<u>(19,711)</u>
Other Financing Receipts / (Disbursements):				
Proceeds from Sale of Public Debt:				
Sale of Notes		33,657		33,657
	<u>0</u>	<u>33,657</u>	<u>0</u>	<u>33,657</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(32,271)	46,090	127	13,946
Fund Cash Balances, January 1	199,722	150,917	7,206	357,845
Fund Cash Balances, December 31	<u>\$167,451</u>	<u>\$197,007</u>	<u>\$7,333</u>	<u>\$371,791</u>

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

**THORN TOWNSHIP
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY 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>Fiduciary Funds</u>	
Cash Receipts:				
Local Taxes	\$38,961	\$177,478	\$	\$216,439
Intergovernmental	85,170	82,752		167,922
Licenses, Permits, and Fees	8,940			8,940
Earnings on Investments	5,810	1,643	244	7,697
Other Revenue	33,502	9,615		43,117
	<u>172,383</u>	<u>271,488</u>	<u>244</u>	<u>444,115</u>
Cash Disbursements:				
Current:				
General Government	72,463	20,281		92,744
Public Safety		54,367		54,367
Public Works	20,000	157,563		177,563
Health	1,604			1,604
Debt Service:				
Redemption of Principal	6,560	41,076		47,636
Interest and Fiscal Charges	1,440	11,049		12,489
Capital Outlay	32,250	2,817		35,067
	<u>134,317</u>	<u>287,153</u>	<u>0</u>	<u>421,470</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>38,066</u>	<u>(15,665)</u>	<u>244</u>	<u>22,645</u>
Fund Cash Balances, January 1	<u>161,656</u>	<u>166,582</u>	<u>6,962</u>	<u>335,200</u>
Fund Cash Balances, December 31	<u>\$199,722</u>	<u>\$150,917</u>	<u>\$7,206</u>	<u>\$357,845</u>

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

**THORN TOWNSHIP
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Thorn 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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost. 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:

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:

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

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

**THORN TOWNSHIP
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Road and Bridge Fund – This fund receives property tax money for maintaining Township roads and bridges.

Fire District Fund – This fund receives property tax money used to provide fire protection to Township residents.

Emergency Medical Services (EMS) Fund – This fund receives property tax money to provide emergency medical services to Township residents.

3. Fiduciary Funds

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

Hanby Trust Fund – This fund is used to account for money bequeathed to the Township by the estate of F. Vernon Hanby, and the interest earned thereon, to be used for the development of a park on the six and one-half acres donated to the Township by Mr. Hanby. The Township is not required to maintain the corpus trust in tact. Accordingly, the fund is classified as an Expendable Trust Fund.

U.B. Trust Fund – This fund accounts to monies restricted by a legally binding trust agreement. The agreement requires the Township to maintain the corpus of the trust, which is \$1,000. The interest may be used for the perpetual care of the Union Baptist Cemetery. Accordingly, this fund is classified as a Nonexpendable Trust Fund.

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 and 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.

**THORN TOWNSHIP
PERRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (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 cancelled, and re-appropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

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

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and 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:

	2002	2001
Demand deposits	\$365,791	\$351,845
Certificates of deposit	6,000	6,000
Total deposits	\$371,791	\$357,845

Deposits: Deposits, including certificates of deposit, are either insured by the Federal Deposit 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	\$78,838	\$82,414	\$3,576
Special Revenue	371,592	376,986	5,394
Fiduciary	75	127	52
Total	\$450,505	\$459,527	\$9,022

**THORN TOWNSHIP
PERRY COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$278,560	\$114,685	\$163,875
Special Revenue	515,165	330,896	184,269
Fiduciary	1,280	0	1,280
Total	\$795,005	\$445,581	\$349,424

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$106,127	\$172,383	\$66,256
Special Revenue	253,600	271,488	17,888
Fiduciary	215	244	29
Total	\$359,942	\$444,115	\$84,173

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$267,783	\$134,317	\$133,466
Special Revenue	420,182	287,153	133,029
Fiduciary	1,177	0	1,177
Total	\$689,142	\$421,470	\$267,672

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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.

**THORN TOWNSHIP
PERRY COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Truck Lease	\$112,141	5.35%
Utility Tractor / Loader Lease	12,486	6.90%
Backhoe	17,809	6.25%
Grass Truck	<u>33,657</u>	3.25%
 Total	 <u><u>\$176,093</u></u>	

The fire truck was obtained in 1999. The lease is secured by the equipment and repayments will come from the Fire Fund. The utility tractor was obtained in 2000. The lease is secured by the equipment and repayments will come from the General Fund. The backhoe was obtained in 2001. The lease is secured by the equipment and repayments will come from the General Fund. The grass truck was obtained in 2002. The lease is secured by the equipment and repayments will come from the Fire District Fund.

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

Year ending December 31:	<u>Utility Tractor</u>	<u>Fire Truck</u>	<u>Backhoe</u>	<u>Grass Truck</u>
2003	\$13,348	\$31,882	\$6,723	\$12,313
2004	0	31,882	6,723	12,313
2005	0	31,882	6,723	12,313
2006	0	31,882	0	0
Total	<u><u>\$13,348</u></u>	<u><u>\$127,528</u></u>	<u><u>\$20,169</u></u>	<u><u>\$36,939</u></u>

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. The 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, PERS members 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, 2002.

**THORN TOWNSHIP
PERRY COUNTY**

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

7. RISK MANAGEMENT

Risk Pool Membership

The Township is a member of the Ohio Government Risk Management Plan, (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered, self-insurance risk management program and other administrative services.

Pursuant to section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible. The following risks are covered by the plan for the Township:

- Property
- Liability
- Wrongful Acts
- Automobile
- Inland Marine
- Fire Vehicles
- EDP

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



**Auditor of State
Betty Montgomery**

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

Thorn Township
Perry County
11274 Bruno Road NW
Thornville, Ohio 43076

To the Board of Trustees:

We have audited the accompanying financial statements of Thorn Township, Perry County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated February 8, 2003. 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 2002-41064-001 and 2002-41064-002. We also noted an immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated February 8, 2003.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2002-41064-001 and 2002-41064-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions that are disclosed above are not material weaknesses. 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 February 8, 2003.

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

February 8, 2003

**THORN TOWNSHIP
PERRY COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-41064-001

Noncompliance Citation and Reportable Condition

Ohio Rev. Code § 5705.41 (D), states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the fiscal officer (township clerk). Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

Then and Now Certificates - 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 taxing authority (board of trustees) 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 the amount involved is less than \$1,000 dollars, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the taxing authority, if such expenditure is otherwise valid.

Funds were not properly certified at the time of commitment for 36% of the disbursements tested in 2001 and 35% of the disbursements tested in 2002. We also found instances where Then and Now Certificates in excess of \$1,000 were issued without the approval of the Board of Trustees.

We recommend those individuals authorized to make purchases on behalf of the Township first obtain the fiscal officer's certification of the availability of funds prior to a commitment being incurred. We also recommend the Township Clerk obtain the approval of the Board of Trustees prior to issuing a Then and Now Certificate.

FINDING NUMBER 2002-41064-002

Noncompliance Citation and Reportable Condition

Ohio Rev. Code § 5705.10 requires all revenue derived from a specific source to be credited to a special fund for the purpose for which the monies were received and requires that money paid out of any fund shall be used only for the purposes for which such fund is established.

During 2001 and 2002, the Township posted \$16,950 and \$22,937, respectively, to the Motor Vehicle License Tax Fund which should have been posted to the Gasoline Tax Fund. However, the expenditures made from these monies, although made out of the Motor Vehicle License Tax Fund, were for allowable Gasoline Tax Fund purposes.

**THORN TOWNSHIP
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

FINDING NUMBER 2002-41064-002(Continued)

Noncompliance Citation and Reportable Condition (Continued)

Ohio Rev. Code § 5705.10 (Continued)

As a result, it was necessary to decrease receipts and expenditures in the Motor Vehicle License Tax Fund by those amounts listed above and increase receipts and expenditures in the Gasoline Tax Fund by like amounts. We recommend the Township Clerk utilize the UAN chart of accounts to help determine the appropriate accounts and funds to post when monies are received by the Township.

These adjustments, with which Township management agrees, are reflected in the accompanying financial statements.

**THORN TOWNSHIP
PERRY COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-41064-001	A material noncompliance citation was issued in the prior audit under Ohio Rev. Code Section 5705.41(D) for not properly encumbering funds prior to expenditure.	No	This issue is repeated in the current audit as finding number 2002-41064-001.



**Auditor of State
Betty Montgomery**

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THORN 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
MAY 8, 2003**