

PERRY TOWNSHIP
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDITS OF
FINANCIAL STATEMENTS

JANUARY 1, 1999 -DECEMBER 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43215
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Board of Trustees
Perry Township
Tuscarawas County
13698 Linden Road, SE
Tippecanoe, Ohio 44699

We have reviewed the Independent Auditor's Report of Perry Township, Tuscarawas County, prepared by Tope & Willoughby, Inc., for the audit period January 1, 1999 to December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Perry Township is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

October 10, 2001

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PERRY TOWNSHIP
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDITS OF
FINANCIAL STATEMENTS
JANUARY 1, 1999 -
DECEMBER 31, 2000

FISCAL YEARS AUDITED UNDER
GAGAS: 1999/2000

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PERRY TOWNSHIP
TUSCARAWAS COUNTY
13698 Linden Road, SE
Tippecanoe, Ohio 44699

ELECTED OFFICIALS
AS OF DECEMBER 31, 2000

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>
Jay K. Gray 2654 Campground Road, SE Tippecanoe, Ohio 44699	Chairman	01/01/98-12/31/01	(A)	\$ 1,000
Richard W. Bourne 16173 Grove Road, SE Port Washington, Ohio 43837	Trustee	01/01/98-12/31/01	(A)	\$ 1,000
Joseph B. Bourne 16345 Grove Road, SE Port Washington, Ohio 43847	Trustee	01/01/00-12/31/04	(A)	\$ 1,000
Sandra Cappel 13698 Linden Road, SE Tippecanoe, Ohio 44699	Clerk	04/01/01-03/31/04	(A)	\$ 5,000

STATUTORY LEGAL COUNSEL
Amanda Bornhorst
Tuscarawas County Prosecutor
Tuscarawas County Courthouse
New Philadelphia, Ohio 44663

(A) The Personal Service Insurance Company



TOPE & WILLOUGHBY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

July 12, 2001

Board of Trustees
Perry Township
Tuscarawas County
13698 Linden Road, SE
Tippecanoe, Ohio 44699

INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Perry Township, Tuscarawas County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's Trustees. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Perry Township, Tuscarawas County, Ohio, as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 12, 2001, on our consideration of the Perry Township, Tuscarawas County, Ohio's internal control structure over financial reporting and on our tests of its compliance with certain provision 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 Trustee's and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Tope & Willoughby, Inc.

TOPE & WILLOUGHBY, INC. - Certified Public Accountants

PERRY TOWNSHIP
TUSCARAWAS COUNTY

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

	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only) Total</u>
CASH RECEIPTS:			
Local taxes	\$ 12,541	\$ 8,771	\$ 21,312
Intergovernmental Grants and receipts from other governments	58,048	61,758	119,806
Interest	0	0	0
All other	3,168	1,687	4,855
	<u>4,632</u>	<u>6</u>	<u>4,638</u>
Total cash receipts	<u>78,389</u>	<u>72,222</u>	<u>150,611</u>
CASH DISBURSEMENTS:			
Current:			
Public Safety	0	12,857	12,857
Public health	2,636	0	2,636
Public works	0	105,932	105,932
General government	93,735	0	93,735
Capital Outlay	4,819	3,312	8,131
Debt Service:			
Redemption of principal	0	15,500	15,500
Interest	0	788	788
Total cash disbursements	<u>101,190</u>	<u>138,389</u>	<u>239,579</u>
Total cash receipts over/(under) cash disbursements	(22,801)	(66,167)	(88,968)
Other Financing receipts/(disbursements):			
Transfers-in	0	0	0
Transfers-out	0	0	0
Sale of fixed assets	151	0	151
Other financing sources	0	0	0
Total other financing receipts/(disbursements)	<u>151</u>	<u>0</u>	<u>151</u>
Excess of cash receipts and other financing receipts over cash disbursements and other financing disbursements	(22,650)	(66,167)	(88,817)
Fund cash balances, January 1, 2000	<u>45,515</u>	<u>74,708</u>	<u>120,223</u>
Fund cash balances, December 31, 2000	<u>\$ 22,865</u>	<u>\$ 8,541</u>	<u>\$ 31,406</u>

The accompanying notes are an integral part of these financial statements.

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

	<u>NON-EXPENDABLE TRUST</u>
Operating cash receipts:	
Interest	\$ 70
Fund cash balances, January 1, 2000	<u>2,643</u>
Fund cash balances, December 31, 2000	<u><u>\$ 2,713</u></u>

The accompanying notes are an integral part of these financial statements.

TOPE & WILLOUGHBY, INC. - Certified Public Accountants

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only) Total</u>
CASH RECEIPTS:			
Local taxes	\$ 11,640	\$ 8,262	\$ 19,902
Intergovernmental	51,999	63,532	115,531
Grant and receipts from other governments	0	13,554	13,554
Interest	3,499	1,012	4,511
All other	<u>1,530</u>	<u>1,406</u>	<u>2,936</u>
Total cash receipts	<u>68,668</u>	<u>87,766</u>	<u>156,434</u>
CASH DISBURSEMENTS:			
Current:			
Public Safety	0	4,038	4,038
Public health	893	0	893
Public works	0	84,877	84,877
General government	56,068	670	56,738
Capital Outlay	0	1,000	1,000
Debt Service:			
Redemption of principal	0	3,333	3,333
Interest	<u>0</u>	<u>176</u>	<u>176</u>
Total cash disbursements	<u>56,961</u>	<u>94,094</u>	<u>151,055</u>
Total cash receipts over/(under) cash disbursements	11,707	(6,328)	5,379
Other Financing receipts/(disbursements):			
Transfers-in	0	0	0
Transfers-out	0	0	0
Sale of fixed assets	0	0	0
Other financing receipts	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing receipts/(disbursements)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficit) of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	11,707	(6,328)	5,379
Fund cash balances, January 1, 1999	<u>33,808</u>	<u>81,036</u>	<u>114,844</u>
Fund cash balances, December 31, 1999	<u>\$ 45,515</u>	<u>\$ 74,708</u>	<u>\$120,223</u>

The accompanying notes are an integral part of these financial statements.

PERRY TOWNSHIP
TUSCARAWAS COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>NON-EXPENDABLE TRUST</u>
Operating cash receipts:	
Interest	\$ 35
Fund cash balances, January 1, 1999	<u>2,608</u>
Fund cash balances, December 31, 1999	<u><u>\$ 2,643</u></u>

The accompanying notes are an integral part of these financial statements.

NOTE 1: **Summary of Significant Accounting Policies**

Description of the Entity

Perry Township (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 ditch maintenance, cemeteries, and fire protection. The Township contracts with the Tuscarawas County Sheriff's department to provide security of persons and property.

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

Basis of Accounting

These financial statements were prepared on the cash basis of accounting, which is prescribed or permitted by the Auditor of State and which is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

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:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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:

Gasoline Tax Fund and the Road District Fund - These funds receive tax revenues from the County Auditor for constructing, maintaining and repairing Township roads.

Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. Other trust funds are classified as expendable. Funds for which the Township is active in an agency capacity are classified as agency funds. The Township had the following significant fiduciary funds:

Non-expendable trust fund - cemetery bequest
Expendable trust fund - cemetery fund

The accompanying notes are an integral part of these financial statements.

NOTE 1: **Summary of Significant Accounting Policies (continued)**

Budgetary Process

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

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, 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. Unencumbered appropriations lapse at year end.

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.

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

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.

Unpaid Vacation and Sick Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Township.

NOTE 2: **Equity in Pooled Cash and Investments**

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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 32,819	\$121,566
Certificate of Deposit	<u>1,300</u>	<u>1,300</u>
Total Deposits	<u>\$ 34,119</u>	<u>\$122,866</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation. The depository bank has pledged eligible securities up to \$300,000 as security for these deposits.

The accompanying notes are an integral part of these financial statements.

PERRY TOWNSHIP
TUSCARAWAS COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 3: **Budgetary Activity**

Budgetary activity for the years ended December 31, 2000 and 1999 was as follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 114,742	\$ 78,540	\$ (36,202)
Special Revenue	144,240	72,222	(72,018)
Non-Expendable Trust	<u>2,713</u>	<u>70</u>	<u>(2,643)</u>
Total	<u>\$ 261,695</u>	<u>\$ 150,832</u>	<u>\$ (110,863)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 114,742	\$ 101,190	\$ 13,552
Special Revenue	144,240	138,389	5,851
Non-Expendable Trust	<u>2,713</u>	<u>0</u>	<u>2,713</u>
Total	<u>\$ 261,695</u>	<u>\$ 239,579</u>	<u>\$ 22,116</u>

The accompanying notes are an integral part of these financial statements.

PERRY TOWNSHIP
TUSCARAWAS COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 3: Budgetary Activity (continued)

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 87,357	\$ 68,668	\$ (18,689)
Special Revenue	146,236	87,766	(58,470)
Non-Expendable Trust	<u>2,667</u>	<u>35</u>	<u>(2,632)</u>
Total	<u>\$ 236,260</u>	<u>\$ 156,469</u>	<u>\$ (79,791)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 87,357	\$ 56,961	\$ 30,396
Special Revenue	146,235	94,094	52,141
Non-Expendable Trust	<u>2,668</u>	<u>0</u>	<u>2,668</u>
Total	<u>\$ 236,260</u>	<u>\$ 151,055</u>	<u>\$ 85,205</u>

The accompanying notes are an integral part of these financial statements.

NOTE 4: **Property Tax**

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

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.

NOTE 5: **Debt**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes	<u>\$ 0</u>	N/A

As of December 31, 1998, this general obligation note was outstanding for the Township's share of the construction cost of the Township Hall and Senior Citizens Community Building. This note was paid in full during November 1999.

During 1999, the Township borrowed monies to purchase a tractor to be used in maintaining the Township's roads. This note was paid in full during June 2000.

NOTE 6: **Retirement Systems**

The Township's full-time 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 post retirement health care and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999 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, 2000.

The accompanying notes are an integral part of these financial statements.

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NOTE 7: **Risk Management**

The Township has obtained commercial insurance for the following risks:

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

The accompanying notes are an integral part of these financial statements.

TOPE & WILLOUGHBY, INC. - Certified Public Accountants



TOPE & WILLOUGHBY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

July 12, 2001

Board of Trustees
Perry Township
Tuscarawas County
3217 Phillips Fork Road
Port Washington, Ohio 43837

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL AWARDS

We have audited the financial statements of Perry Township, Tuscarawas County, Ohio for the year ended December 31, 2000 and 1999, and have issued our report thereon dated July 12, 2001. These financial statements are the responsibility of the Township's Trustees. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Our audits were made for the purpose of forming an opinion on the basic financial statements of Perry Township, Tuscarawas County, Ohio, taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Tope & Willoughby, Inc.

TOPE & WILLOUGHBY, INC. - Certified Public Accountants

PERRY TOWNSHIP
TUSCARAWAS COUNTY

SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>FEDERAL GRANTOR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>RECEIPTS OR REVENUE RECOGNIZED</u>	<u>DISBURSEMENTS/ EXPENDITURES</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Public Assistance Program FEMA-DR-1227-OH	83.544	<u>\$ 13,554</u>	<u>\$ 13,554</u>

FOR THE YEAR ENDED DECEMBER 31, 2000

NONE

The accompanying notes are an integral part of these financial statements.

TOPE & WILLOUGHBY, INC. - Certified Public Accountants



TOPE & WILLOUGHBY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

July 12, 2001

Board of Trustees
Perry Township
Tuscarawas County
13698 Linden Road, SE
Tippecanoe, Ohio 44699

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

We have audited the financial statements of Perry Township, Tuscarawas County, Ohio (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 21, 2001. We conducted our audits in accordance with generally accepted auditing standards 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 Perry 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 no instances of noncompliance that is required to be reported herein under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Perry 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.

We noted certain immaterial matters involving the internal control structure and its operation that we have reported to the management of the Township in a separate letter dated July 12, 2001. We also disclosed instances of immaterial noncompliance in that letter.

This report is intended for the information of the Board of Trustees and management. However, this report is a public record and its distribution is not limited.





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

PERRY TOWNSHIP
TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 18, 2001**