



**Auditor of State  
Betty Montgomery**



**PERRY TOWNSHIP  
FAYETTE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Perry Township  
Fayette County  
201 Greenfield-Sabina Road  
Greenfield, Ohio 45123

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Fayette County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 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 15, 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.

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 Section 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 15, 2003

**PERRY TOWNSHIP  
FAYETTE 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$15,659	\$24,935	\$0	\$40,594
Intergovernmental	78,931	60,425	0	139,356
Earnings on Investments	3,435	2,037	170	5,642
Other Revenue	1,196	801	0	1,997
	<u>99,221</u>	<u>88,198</u>	<u>170</u>	<u>187,589</u>
<b>Total Cash Receipts</b>				
	<u>99,221</u>	<u>88,198</u>	<u>170</u>	<u>187,589</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	56,437	0	0	56,437
Public Safety	2,221	15,092	0	17,313
Public Works	0	27,341	0	27,341
Health	8,305	0	0	8,305
	<u>66,963</u>	<u>42,433</u>	<u>0</u>	<u>109,396</u>
<b>Total Cash Disbursements</b>				
	<u>66,963</u>	<u>42,433</u>	<u>0</u>	<u>109,396</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>32,258</u>	<u>45,765</u>	<u>170</u>	<u>78,193</u>
Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	32,258	45,765	170	78,193
Fund Cash Balances, January 1	<u>155,543</u>	<u>170,005</u>	<u>9,965</u>	<u>335,513</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$187,801</u></u>	<u><u>\$215,770</u></u>	<u><u>\$10,135</u></u>	<u><u>\$413,706</u></u>

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

**PERRY TOWNSHIP  
FAYETTE 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>	
<b>Cash Receipts:</b>				
Local Taxes	\$13,613	\$21,352	\$0	\$34,965
Intergovernmental	39,212	64,919	0	104,131
Earnings on Investments	8,094	4,276	443	12,813
Other Revenue	909	0	0	909
	<u>61,828</u>	<u>90,547</u>	<u>443</u>	<u>152,818</u>
<b>Total Cash Receipts</b>				
	<u>61,828</u>	<u>90,547</u>	<u>443</u>	<u>152,818</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	57,434	0	0	57,434
Public Safety	0	18,316	0	18,316
Public Works	0	101,187	0	101,187
	<u>57,434</u>	<u>119,503</u>	<u>0</u>	<u>176,937</u>
<b>Total Cash Disbursements</b>				
	<u>57,434</u>	<u>119,503</u>	<u>0</u>	<u>176,937</u>
<b>Total Receipts Over/(Under) Disbursements</b>	4,394	(28,956)	443	(24,119)
<b>Fund Cash Balances, January 1</b>	<u>151,149</u>	<u>198,961</u>	<u>9,522</u>	<u>359,632</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$155,543</b></u>	<u><b>\$170,005</b></u>	<u><b>\$9,965</b></u>	<u><b>\$335,513</b></u>

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



**PERRY TOWNSHIP  
FAYETTE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Perry Township, Fayette County, Ohio (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 medical services. The Township contracts with the City of Greenfield for ambulance services and with the City of Greenfield, Concord Township and Green Townships 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. Cash and Investments**

The Township Clerk deposits all available funds of the Township. Township funds are deposited in two "NOW" checking account and Certificates of Deposit with local commercial banks. Certificates of Deposit are valued at cost. Interest earnings are distributed to Township funds based upon the Ohio Constitution.

**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:

**PERRY TOWNSHIP  
FAYETTE COUNTY**

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

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

Motor Vehicle License Tax Fund

This fund receives motor vehicle tax money for constructing, maintaining and repairing Township roads.

Gasoline Tax Fund

This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

Road and Bridge Fund

This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Fire District Fund

Receives tax and intergovernmental money for fire protection contracts and other related expenses.

Permissive Motor Vehicle License Fund

This fund receives tax money to pay for constructing, maintaining and repairing Township roads.

**3. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant Fiduciary Funds:

Expendable Trust Fund: Eyman Trust

Proceeds earned from the Eyman funds are used according to the trust agreement in the cemetery.

Nonexpendable Trust Fund

Proceeds from the Zimmerman and Cemetery funds are used according to the trust agreement in the 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, 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.

**PERRY TOWNSHIP  
FAYETTE COUNTY**

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

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

**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 carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law. There were no material encumbrances outstanding at December 31, 2002 or December 31, 2001.

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 DEPOSITS**

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

	2002	2001
Demand deposits	\$102,148	\$106,304
Certificates of deposit	311,558	229,209
Total deposits	413,706	335,513

**Deposits:** Deposits are 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	\$45,509	\$99,221	\$53,712
Special Revenue	96,980	88,198	(8,782)
Fiduciary	0	170	170
Total	\$142,489	\$187,589	\$45,100

**PERRY TOWNSHIP  
FAYETTE 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	\$225,879	\$66,963	\$158,916
Special Revenue	302,684	42,433	260,251
Fiduciary	9,795	0	9,795
Total	\$538,358	\$109,396	\$428,962

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$44,848	\$61,828	\$16,980
Special Revenue	95,660	90,547	(5,113)
Fiduciary	0	443	443
Total	\$140,508	\$152,818	\$12,310

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$195,997	\$57,434	\$138,563
Special Revenue	294,372	119,503	174,869
Fiduciary	6,047	0	6,047
Total	\$496,416	\$176,937	\$319,479

The Township did not obtain prior certification of the fiscal officer for purchases nor were commitments encumbered as required by Ohio Law.

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 proceeding 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.

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.

**PERRY TOWNSHIP  
FAYETTE COUNTY**

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

**5. RETIREMENT SYSTEMS**

Township Officials and other 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 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. For that same period, the Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

**6. 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 (latest information available):

PERRY TOWNSHIP  
FAYETTE COUNTY

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

6. RISK MANAGEMENT (Continued)

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
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	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



**Auditor of State  
Betty Montgomery**

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

Perry Township  
Fayette County  
201 Greenfield-Sabina Road  
Greenfield, Ohio 45123

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Fayette County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 15, 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 item 2002-40624-001 and 2002-40624-002.

**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 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. The reportable conditions are described in the accompanying schedule of findings as items 2002-40624-001 and 2002-40624-003.

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 do not believe the reportable conditions described above to be material weaknesses. We also 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 15, 2003.

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

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

**Betty Montgomery**  
Auditor of State

April 15, 2003



**PERRY TOWNSHIP  
FAYETTE 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 2002-40624-001**

**Noncompliance Citation/Reportable Condition**

Ohio Rev. Code, Section 5705.41 (D), requires 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 subdivision's fiscal officer. 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:

- A. 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 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.
- B. If the amount involved is less than \$1,000 dollars (this has changed to \$3,000 effective 4/7/03), the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Of the expenditures tested, 53% did not contain prior certification or a then and now certification of the fiscal officer. The Clerks certification is not only required by Ohio Law, but is also a key control in the disbursement process. Failure to properly certify funds could result in overspending funds. Every effort should be made by the Township to certify the availability of funds and properly utilize the encumbrance method of accounting.

**FINDING NUMBER 2002-40624-002**

**Noncompliance Citation**

Ohio Rev. Code, Section 5747.07(B)(4), provides that an employer shall make the payment of state income tax withholding taxes for each calendar quarter during which they were required to be withheld no later than the last day of the month following the last day of March, June, September, and the payment. For the payroll year 2001, the Clerk withheld a total of \$1,168.83 in state income taxes which had not yet been paid to the tax commissioner. The Township Clerk provided evidence that this amount was remitted to the Treasurer of the State of Ohio, Department of Taxation on April 14, 2003.

**FINDING NUMBER 2002-40624-003**

**Reportable Condition**

During our review of the Township's financial records and monthly bank reconciliations, we noted that:

- Many receipts were misclassified or were not posted to the books, resulting in numerous audit adjustments and reclassifications. Also, instances were noted in which receipts were not posted in a timely manner.
- There were several instances in which posted transactions were voided and re-entered several times in an effort to balance the account, resulting in some transactions not being posted at all. Additionally, these adjustments were made to the Township's computerized accounting system without appropriate supporting documentation.
- One Certificate of Deposit was improperly posted to the Township's accounting system as being an investment rather than a deposit.
- The individual, who was hired by the Township to reconcile their accounts as of December 31, 2002, noted that the Township's bank balance had not been reconciled to the book balance since September 30, 2002.
- There was no documented review and approval of the monthly bank reconciliations by management.

Although monthly reconciliations are being performed, numerous instances of receipts and expenditures having been incorrectly posted have resulted in certain line items being misstated. Misstated financial statements are unreliable, do not accurately represent the activities of the Township, and resulted in increased audit cost.

It is recommended that the fiscal officer of the Township exercise due care when posting transactions, both receipts and expenditures, to the Township's books. The Clerk should refer to the applicable revenue and expenditure account number structures of the Uniform Accounting Network manual. Additionally, we recommend the Township reconcile all their accounts to the total fund cashbook balance on a monthly basis. Any variances should be immediately investigated and documented. We also recommend this monthly reconciliation be reviewed for any discrepancies and approved by the Trustees when the review is completed. Reconciliations are an effective tool to help management determine the completeness of recorded transactions and verify that all recorded transactions have been deposited with the financial institution in a timely manner. This can help prevent misappropriation of funds and detect any errors which may have occurred on the books or by the bank. Also, by having someone other than the Clerk review the bank reconciliations, errors can be detected and corrected in a timely manner.

**PERRY TOWNSHIP  
FAYETTE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR END 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; <b><i>Explain:</i></b>
2000-40624-001	ORC, Section 5705.41(D) – 100% of the expenditures tested did not contain prior certification or a then and now certification of the fiscal officer.	No	Not Corrected.
2000-40624-002	ORC, Section 505.24 - 100% of the Township Trustees salaries were paid from the Gas Tax fund.	Yes	Corrected. By approved resolution, Trustees are paid from both General and Gas funds.





**Auditor of State  
Betty Montgomery**

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**PERRY TOWNSHIP**

**FAYETTE 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  
JUNE 10, 2003**