



**PERRY TOWNSHIP
LAKE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 & 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**PERRY TOWNSHIP
LAKE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Perry Township
Lake County
3750 Center Road
Perry, Ohio 44081

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Lake County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 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. 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 described 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 and reserves for encumbrances of Perry Township, Lake County, Ohio, as of December 31, 2000 and December 31, 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 our report dated May 11, 2001 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 § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

May 11, 2001

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**PERRY TOWNSHIP
LAKE 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>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$783,701	\$2,462,416	\$6,200	\$0	\$3,252,317
Intergovernmental	424,611	156,905	0	0	581,516
Special Assessments	0	16,038	0	9,018	25,056
Gifts	0	10,650	0	0	10,650
Licenses, Permits, and Fees	39,850	24,699	0	0	64,549
Fines, Forfeitures, and Penalties	163	0	0	0	163
Earnings on Investments	307,480	2,383	0	0	309,863
Other Revenue	11,420	7,353	0	0	18,773
Total Cash Receipts	<u>1,567,225</u>	<u>2,680,444</u>	<u>6,200</u>	<u>9,018</u>	<u>4,262,887</u>
Cash Disbursements:					
Current:					
General Government	527,341	0	0	0	527,341
Public Safety	16	2,290,334	0	0	2,290,350
Public Works	203,777	418,837	0	0	622,614
Health	143,125	0	0	0	143,125
Human Services	28,942	0	0	0	28,942
Conservation - Recreation	10,741	0	0	0	10,741
Miscellaneous	0	3,884	0	0	3,884
Debt Service:					
Redemption of Principal	0	0	6,200	0	6,200
Capital Outlay	0	26,302	0	541,449	567,751
Total Cash Disbursements	<u>913,942</u>	<u>2,739,357</u>	<u>6,200</u>	<u>541,449</u>	<u>4,200,948</u>
Total Receipts Over/(Under) Disbursements	<u>653,283</u>	<u>(58,913)</u>	<u>0</u>	<u>(532,431)</u>	<u>61,939</u>
Other Financing Receipts/(Disbursements):					
Sale of Assets	0	0	0	79,100	79,100
Transfers-In	0	0	0	504,355	504,355
Advances-In	362,500	400,000	0	0	762,500
Transfers-Out	(460,608)	(43,747)	0	0	(504,355)
Advances-Out	(400,000)	(362,500)	0	0	(762,500)
Other Sources	21,153	0	0	0	21,153
Total Other Financing Receipts/(Disbursements)	<u>(476,955)</u>	<u>(6,247)</u>	<u>0</u>	<u>583,455</u>	<u>100,253</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	176,328	(65,160)	0	51,024	162,192
Fund Cash Balances, January 1, 2000	613,044	650,513	0	3,487,670	4,751,227
Fund Cash Balances, December 31, 2000	<u>\$789,372</u>	<u>\$585,353</u>	<u>\$0</u>	<u>\$3,538,694</u>	<u>\$4,913,419</u>
Reserve for Encumbrances, December 31, 2000	<u>\$17,564</u>	<u>\$16,815</u>	<u>\$0</u>	<u>\$125,711</u>	<u>\$160,090</u>

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

**PERRY TOWNSHIP
LAKE COUNTY**

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

	<u>Fiduciary Fund Types</u>		Totals (Memorandum Only)
	<u>Non-Expendable Trust</u>	<u>Agency</u>	
Operating Cash Disbursements:			
Personal Services	\$1,000	\$0	\$1,000
Total Operating Cash Disbursements	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Non-Operating Cash Receipts:			
Local taxes	0	337,866	337,866
Interest	737	0	737
Gifts	200	0	200
Total non-operating cash receipts	<u>937</u>	<u>337,866</u>	<u>338,803</u>
Non-Operating Cash Disbursements:			
Other non-operating cash disbursements	<u>0</u>	<u>337,866</u>	<u>337,866</u>
Total non-operating cash disbursements	<u>0</u>	<u>337,866</u>	<u>337,866</u>
Excess of receipts over/(under) disbursements	(63)	0	(63)
Fund cash balance, January 1, 2000	<u>14,053</u>	<u>0</u>	<u>14,053</u>
Fund cash balance, December 31, 2000	<u><u>\$13,990</u></u>	<u><u>\$0</u></u>	<u><u>\$13,990</u></u>

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

**PERRY TOWNSHIP
LAKE COUNTY**

**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>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$745,689	\$2,367,720	\$6,200	\$0	\$3,119,609
Intergovernmental	398,693	163,738	0	0	562,431
Special Assessments	0	22,859	0	159,484	182,343
Licenses, Permits, and Fees	36,114	20,462	0	0	56,576
Fines, Forfeitures, and Penalties	150	0	0	0	150
Earnings on Investments	228,739	2,105	0	0	230,844
Other Revenue	11,586	3,246	0	3,197	18,029
Total Cash Receipts	<u>1,420,971</u>	<u>2,580,130</u>	<u>6,200</u>	<u>162,681</u>	<u>4,169,982</u>
Cash Disbursements:					
Current:					
General Government	462,537	2,256,506	0	0	2,719,043
Public Safety	16	0	0	0	16
Public Works	156,187	347,553	0	0	503,740
Health	146,652	0	0	0	146,652
Human Services	29,866	0	0	0	29,866
Conservation - Recreation	10,809	0	0	0	10,809
Debt Service:					
Redemption of Principal	0	0	6,200	0	6,200
Capital Outlay	0	28,756	0	536,499	565,255
Total Cash Disbursements	<u>806,067</u>	<u>2,632,815</u>	<u>6,200</u>	<u>536,499</u>	<u>3,981,581</u>
Total Receipts Over/(Under) Disbursements	<u>614,904</u>	<u>(52,685)</u>	<u>0</u>	<u>(373,818)</u>	<u>188,401</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	0	0	0	130,000	130,000
Advances-In	525,000	1,250,000	0	0	1,775,000
Transfers-Out	0	(130,000)	0	0	(130,000)
Advances-Out	(1,250,000)	(525,000)	0	0	(1,775,000)
Other Sources	11,168	0	0	0	11,168
Total Other Financing Receipts/(Disbursements)	<u>(713,832)</u>	<u>595,000</u>	<u>0</u>	<u>130,000</u>	<u>11,168</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(98,928)</u>	<u>542,315</u>	<u>0</u>	<u>(243,818)</u>	<u>199,569</u>
Fund Cash Balances, January 1, 1999	<u>711,972</u>	<u>108,198</u>	<u>0</u>	<u>3,731,488</u>	<u>4,551,658</u>
Fund Cash Balances, December 31, 1999	<u>\$613,044</u>	<u>\$650,513</u>	<u>\$0</u>	<u>\$3,487,670</u>	<u>\$4,751,227</u>
Reserve for Encumbrances, December 31, 1999	<u>\$45,881</u>	<u>\$19,563</u>	<u>\$0</u>	<u>\$41,456</u>	<u>\$106,900</u>

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

**PERRY TOWNSHIP
LAKE COUNTY**

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

	<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Non-Expendable Trust</u>	<u>Agency</u>	
Non-Operating Cash Receipts:			
Local taxes	\$0	\$314,381	\$314,381
Interest	772	0	772
Intergovernmental revenues	0	6,145	6,145
Total non-operating cash receipts	<u>772</u>	<u>320,526</u>	<u>321,298</u>
Non-Operating Cash Disbursements:			
Other non-operating cash disbursements	644	320,526	321,170
Total non-operating cash disbursements	<u>644</u>	<u>320,526</u>	<u>321,170</u>
Excess of receipts over/(under) disbursements	128	0	128
Fund cash balance, January 1, 1999	<u>13,925</u>	<u>0</u>	<u>13,925</u>
Fund cash balance, December 31, 1999	<u><u>\$14,053</u></u>	<u><u>\$0</u></u>	<u><u>\$14,053</u></u>

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

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Perry Township, Lake 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 general governmental services, including 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. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains at the time of sale are recorded as receipts.

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:

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.

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:

Fire District Fund - This fund receives property tax money which is used to provide fire protection services.

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

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Debt Service Fund

The debt service fund is used to accumulate resources for the payment of an interest free Issue 2 loan from the State of Ohio.

Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Project Fund:

Township Building Construction Fund - Receives general fund transfers to fund construction of the new fire station.

Fiduciary Funds (Trust and Agency 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:

Non-Expendable Trust

Cemetery Bequest Fund - Used for the beautification and maintenance of the Township's cemetery.

Agency

Library Levy Fund - Receives local taxes and intergovernmental receipts earmarked for the Perry Public Library.

E. 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 unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

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:

	2000	1999
Demand Deposits	\$56	\$727
Certificates of Deposit	13,924	13,924
Total Deposits	13,980	14,651
 STAR Ohio	 4,913,429	 4,750,629
Total Investments	4,913,429	4,750,629
 Total Deposits and Investments	 \$4,927,409	 \$4,765,280

Deposits:

Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

Investments:

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 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	\$2,312,195	\$1,588,378	(\$723,817)
Special Revenue	3,008,076	2,680,444	(327,632)
Debt Service	6,200	6,200	0
Capital Projects	1,262,426	592,473	(669,953)
Non-Expendable Trust	0	937	937
Agency	417,230	337,866	(79,364)
Total	<u>\$7,006,127</u>	<u>\$5,206,298</u>	<u>(\$1,799,829)</u>

2000 Budgeted VS. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$2,783,789	\$1,374,550	\$1,409,239
Special Revenue	3,794,724	2,783,104	1,011,620
Debt Service	6,200	6,200	0
Capital Projects	4,755,409	541,449	4,213,960
Non-Expendable Trust	1,000	1,000	0
Agency	417,230	337,866	79,364
Total	<u>\$11,758,352</u>	<u>\$5,044,169</u>	<u>\$6,714,183</u>

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

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	\$1,621,812	\$1,432,139	(\$189,673)
Special Revenue	3,402,557	2,580,130	(822,427)
Debt Service	6,200	6,200	0
Capital Projects	0	292,681	292,681
Non-Expendable Trust	1,000	772	(228)
Agency	431,684	320,526	(111,158)
	<hr/>	<hr/>	<hr/>
Total	<u>\$5,463,253</u>	<u>\$4,632,448</u>	<u>(\$830,805)</u>

1999 Budgeted VS. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$2,050,201	\$806,067	\$1,244,134
Special Revenue	3,648,785	2,762,815	885,970
Debt Service	6,200	6,200	0
Capital Projects	3,736,800	536,499	3,200,301
Non-Expendable Trust	1,000	644	356
Agency	375,747	320,526	55,221
	<hr/>	<hr/>	<hr/>
Total	<u>\$9,818,733</u>	<u>\$4,432,751</u>	<u>\$5,385,982</u>

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>
Ohio Public Works Commission Loan	<u>\$18,600</u>

The Ohio Public Works Commission (OPWC) loan relates to a \$62,000 Issue 2 interest free loan for a water and sewer improvement project. The loan will be repaid in semiannual installments of \$3,100 over 10 years.

Amortization of the above debt is scheduled as follows:

<u>Year Ending December 31:</u>	<u>OPWC Loan</u>
2001	\$6,200
2002	6,200
2003	6,200
Total	<u>\$18,600</u>

**PERRY TOWNSHIP
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police & Firemen's Disability & Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 19.5% of their wages. 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.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance and dental coverage to full-time employees through a private carrier.

8. SUBSEQUENT EVENTS

On October 17, 2000, the Board of Trustees passed a resolution authorizing the Township to borrow \$1,012,000 from the Ohio Department of Transportation for development of the Perry Industrial Park.

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Perry Township
Lake County
3750 Center Road
Perry, Ohio 44081

To the Board of Trustees:

We have audited the financial statements of Perry Township, Lake County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 11, 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 the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 11, 2001.

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 controls over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal controls 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 statement 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 May 11, 2001.

Perry Township
Lake County
Report on Compliance and on Internal Control
Required By *Government Auditing Standards*
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This report is intended for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

May 11, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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PERRY TOWNSHIP

LAKE 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 12, 2001**