

County: Stark  
Annual Report: 2002  
Date: 3/20/03

**JACKSON TOWNSHIP COMMUNITY  
IMPROVEMENT CORPORATION**  
Jackson Township, Ohio

Established October 31, 1989  
To serve Jackson Township, Stark County, Ohio  
which has designated CIC as agent for  
development, if any.

5735 Wales Avenue, NW  
Massillon, Ohio 44646

Jennifer Gipp  
(330) 832-7416

President  
Mark Prosis  
(330) 833-8733





**Auditor of State  
Betty Montgomery**

Board of Directors  
Jackson Township Community Improvement Corporation  
5735 Wales Avenue, NW  
Massillon, OH 44646

We have reviewed the Independent Auditor's Report of the Jackson Township Community Improvement Corporation, Stark County, prepared by Mallory, Smith & Assoc. CPAs, Inc., for the audit period January 1, 2002 through December 31, 2002. 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. The Jackson Township Community Improvement Corporation is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

August 27, 2003

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**JACKSON TOWNSHIP  
COMMUNITY IMPROVEMENT CORPORATION  
ACTIVITIES REPORT  
Year Ending December 31, 2002**

Trustees continued their efforts begun in 1990 to promote the raising of funds for various community enhancement projects. The Organization sponsored no fundraisers.

In late 1993, the Trustees authorized the production of brochures promoting Jackson Township as a place for commercial and residential development. The brochures were completed in early 1994 and distributed during 1995. In 1995, the organization sponsored the third annual Legislative and Governmental Economic Update seminar for area businesses and individuals. Another project completed in 1995 is the development of a promotional video presentation of the area to be presented to businesses considering relocation. The video has been paid for by sponsor fees received from area businesses and organizations.

On July 1, 1992, the Trustees contracted with the firm, Urbanistics, Inc., to provide assistance and advice on matters of economic interest as they relate to promoting economic development within Jackson Township. The firm's responsibilities include (but are not limited to) providing assistance with prioritization of projects, possible funding sources, legislative and administrative requirements, and coordination of efforts with other agencies. Under the guidance of Urbanistics' President, John Meeks, projects to which substantial time was devoted during 1995 include the following:

- Conference Center
- Community Activity and Recreation Center
- Enterprise Zone/Foreign Trade Zone Status
- Akron/Canton Airport Expansion/Interchange Projects
- Potential new avenues of funding for the Organization
- Jackson Township needs:
  - Traffic control, zoning, sewer and water projects, sidewalks and street lights.
  - Legislation applicable to areas affecting CIC
  - Workers Compensation Rate Reduction
  - Grant – Jackson Township Police Department
  - Natureworks Grants

In 1996, much of the time was devoted to the Community Activity and Recreation Center. A township levy for the building of center was proposed and voted on during 1996.

In 1997, much of the Corporation's time was spent on long range planning. It has been looking into the feasibility of incorporating the township. Time was also spent on the developing a "Welcome To Jackson" packet.

In 1998, the Corporations hired a firm to look at the Pros and Cons of incorporating Jackson Township. Copies of this study were made available to all residents.

In 2001, signs were purchased and placed throughout the township to promote the community.

A motion was made in 2002 to undertake a community ball with the purpose of sponsorship for funding the YMCA with the main purpose of publicity and generating at least \$10,000.00. The date of the ball is to be 3/22/03 at Glenmoor. Besides the ball, the main discussions in 2002 involved the waterline issue, beautification of the Strip, the distribution of weather radios purchased by the Trustees, and sound barriers on I-77.

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**JACKSON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION  
FINANCIAL STATEMENTS  
DECEMBER 31, 2002  
(With Comparative Totals for 2001)**

Community Improvement Corporation - 2002

TERM

Governmental Members:

1. **John Pizzino**, Township Trustee 2/1/02-2/1/03  
5735 Wales Avenue NW, Massillon, 44646  
330-832-7416 wk 330-832-5936 fax
2. *Appointed by Board of Trustees*  
**Ted Heck**, Public Official 2/1/01-2/1/03  
5511 West Blvd. NW, Canton, 44718  
330-499-3843 wk 330-497-5437 fax
3. **Mark Prorise** 2/1/01-2/1/03  
6905 Buckhorn Drive NW, Canton, 44708  
330-837-9548 wk/fax 330-833-8733 home
4. **Michael Thompson** 2/1/02-2/1/04  
4775 Munson Street NW, Canton, 44718  
330-497-0700 wk 330-966-2498 home

Non-Governmental Members:

5. **Brandon Wehl**, Chamber of Commerce 2/1/02-2/1/03  
Portage Electric Products  
PO Box 2170, North Canton, 44720  
330-499-2727 wk 330-499-1853 fax
6. *Appointed by above listed CIC Members*  
**Stephen Smith** 2/1/02-2/1/04  
6465 High Mill Avenue NW, Massillon, 44646  
330-832-1040 wk 330-837-3210 home
7. **Terry Hitchcock** 2/1/02-2/1/04  
8575 Hickerylane Avenue NW, Clinton, 44216  
330-334-1585 wk 330-854-6847 home
8. **Michael Schneider** 2/1/01-2/1/03  
6971 Meadowlands NW, North Canton, 44720  
330-471-6730 wk 330-497-1134 home
9. **Guy Cicchini** 2/1/01-2/1/03  
PO Box 35217, Canton, 44735  
330-494-4428 wk 330-833-8733 fax

**Jennifer Gipp - Secretary/Treasurer**  
5735 Wales Avenue NW, Massillon, 44646  
330-832-7416 wk 330-832-5936 fax



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**MALLORY, SMITH & ASSOC. CPAs, INC.**

*Building Wealth and Value*

JEFFREY A. MALLORY, CPA  
LARRY A. SMITH, CPA  
LISA B. GRIFFITH, CPA

THOMAS F. BURLESS, CPA  
MICHAEL L. SCHENK, CPA  
BARBARA M. GUARINO, CPA

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Jackson Township  
Community Improvement Corporation

We have audited the accompanying Balance Sheet of Jackson Township Community Improvement Corporation as of December 31, 2002, and the related statements of activity and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with generally accepted auditing standards. 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 included 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jackson Township Community Improvement Corporation as of December 31, 2002 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

*Mallory, Smith & Assoc. CPAs Inc.*  
Mallory, Smith & Assoc., CPAs, Inc.

March 20, 2003

JACKSON TOWNSHIP  
COMMUNITY IMPROVEMENT CORPORATION  
STATEMENT OF SUPPORT, REVENUE AND EXPENSES  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 2002  
(With Comparative Totals for 2001)

	Current Funds		Land, Building Equipment Fund	Totals	
	Restricted	Unrestricted		2002	2001
PUBLIC SUPPORT AND REVENUE					
Public Support					
Jackson Township Trustees	\$	\$	\$	\$	\$
Special Events					
Video Sponsor Fees					
Contributions					
Revenue					
Rental Income					
Interest Income		10.00		10.00	63.25
Book Value of Assets Donated					
Total Public Support and Revenue	<u>\$ 0.00</u>	<u>\$ 10.00</u>	<u>\$ 0.00</u>	<u>\$ 10.00</u>	<u>\$ 63.25</u>
EXPENSES					
Program Services					
Community Image	\$	\$ 499.50	\$	\$ 499.50	\$ 600.00
Economic Development					
Supporting Services					
Management and General	<u>0.00</u>	<u>9,573.48</u>	<u>0.00</u>	<u>9,573.48</u>	<u>873.87</u>
Total Expenses	<u>\$ 0.00</u>	<u>\$ 10,072.98</u>	<u>\$ 0.00</u>	<u>\$ 10,072.98</u>	<u>\$ 1,473.87</u>
Excess (Deficiency) of Public Support and Revenue Over Expenses	<u>\$ 0.00</u>	<u>\$ (10,062.98)</u>	<u>\$ 0.00</u>	<u>\$ (10,062.98)</u>	<u>\$ (1,410.62)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>5,939.99</u>	<u>9,747.61</u>	<u>0.00</u>	<u>15,687.60</u>	<u>17,098.22</u>
FUND BALANCES, END OF YEAR	<u>\$ 5,939.99</u>	<u>\$ (315.37)</u>	<u>\$ 0.00</u>	<u>\$ 5,624.62</u>	<u>\$ 15,687.60</u>

See Accompanying Accountant's Letter and Notes to Financial Statements

JACKSON TOWNSHIP  
COMMUNITY IMPROVEMENT CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended December 31, 2002  
(With Comparative Totals for 2001)

	PROGRAM SERVICES		SUPPORTING SERVICES	TOTALS	
	Community Image	Economic Development	Management and General	2002	2001
EXPENSES					
Advertising	\$ 499.50	\$	\$	\$ 499.50	\$ 600.00
Bank Charges					24.00
Contract Services					
Donations					
Legal and Accounting			500.00	500.00	500.00
Licenses and Fees					
Office Supplies			65.48	65.48	12.29
Insurance			125.00	125.00	271.00
Printing					
Postage			175.00	175.00	40.00
Supplies			8,708.00	8,708.00	26.58
Utilities					
Special Events					
Incorporation Study					
Total Expenses Before Depreciation	\$ 499.50	\$ 0.00	\$ 9,573.48	\$ 10,072.98	\$ 1,473.87
Depreciation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 499.50	\$ 0.00	\$ 9,573.48	\$ 10,072.98	\$ 1,473.87

See Accompanying Accountant's Letter and Notes to Financial Statements

JACKSON TOWNSHIP  
COMMUNITY IMPROVEMENT CORPORATION  
BALANCE SHEETS  
Year Ended December 31, 2002  
(With Comparative Totals for 2001)

CURRENT FUNDS ASSETS

	2002	2001
CURRENT ASSETS		
Cash in Bank	\$ 5,129.77	\$ 6,540.75
Accounts Receivable	494.85	494.85
Supplies Inventory	<u>0.00</u>	<u>8,652.00</u>
 Total Assets	 <u>\$ 5,624.62</u>	 <u>\$ 15,687.60</u>

LIABILITIES & FUND BALANCE

CURRENT LIABILITIES		
Accounts Payable	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 Total Current Liabilities	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>
 FUND BALANCE		
Designated By Board of Trustees	\$ 5,939.99	\$ 5,939.99
Undesignated	<u>(315.37)</u>	<u>9,747.61</u>
 Total Fund Balance	 <u>\$ 5,624.62</u>	 <u>\$ 15,687.60</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u>\$ 5,624.62</u>	 <u>\$ 15,687.60</u>

LAND, BUILDING & EQUIPMENT FUND ASSETS

FIXED ASSETS		
Leasehold Improvements	\$ 0.00	\$ 0.00
Equipment	0.00	0.00
Furniture and Fixtures	<u>0.00</u>	<u>0.00</u>
 Less Accumulated Depreciation	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>
 Total Assets	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>

LIABILITIES & FUND BALANCE

Liabilities	\$ 0.00	\$ 0.00
Fund Balance	<u>0.00</u>	<u>0.00</u>
 Total Liabilities & Fund Balance	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>

See Accompanying Accountant's Letter and Notes to Financial Statements

**JACKSON TOWNSHIP  
COMMUNITY IMPROVEMENT CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2002**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Assets and liabilities and income and expense are recorded using the accrual method of accounting as distinguished from the cash basis. The organization follows the practice of capitalizing all expenditure for fixed assets is similarly capitalized. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

**NOTE 2      LAND, BUILDING AND EQUIPMENT**

All fixed assets have been donated to the Jackson Township Police Department and the Jackson Township Chamber of Commerce.

**NOTE 3      INCOME TAX STATUS**

Jackson Township Community Improvement Corporation is exempt from federal income taxation under section 501(c) (3) of the Internal Revenue Code. Determination of this status was received from the Internal Revenue Service on January 30, 1991.

**NOTE 4      SUPPLIES INVENTORY**

Supplies inventory at December 31, 2002 is zero. During 2002 the inventory, which consisted of township tapes and community folders and brochures, was destroyed by water damage.



**Auditor of State  
Betty Montgomery**

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

**JACKSON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION**

**STARK 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  
SEPTEMBER 25, 2003**