



**Auditor of State
Betty Montgomery**

JACKSON TOWNSHIP
STARK COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Jackson Township
Stark County
5735 Wales Avenue, NW
Massillon, Ohio 44646

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Stark 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 and reserves for encumbrances of the Township as of December 31, 2002 and 2001, and its combined cash receipts and cash 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 June 25, 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 the audit committee, management and 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.

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Betty Montgomery
Auditor of State

June 25, 2003

**JACKSON TOWNSHIP
SUMMIT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL 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>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$629,512	\$12,051,157		\$12,680,669
Special Assessments		45,419		45,419
Intergovernmental	2,964,166	1,576,466	\$409,977	4,950,609
Charges for Services	193,548	360,101		553,649
Licenses, Permits, and Fees	21,805	135,688		157,493
Fines, Forfeitures, and Penalties	37,418	37,118		74,536
Earnings on Investments	352,811	625		353,436
Miscellaneous	210,491	465,036	56,166	731,693
	<u>4,409,751</u>	<u>14,671,610</u>	<u>466,143</u>	<u>19,547,504</u>
Cash Disbursements:				
Current:				
General Government	1,751,849	124,746		1,876,595
Public Safety	48,960	9,352,540		9,401,500
Public Works	40,673	1,587,505		1,628,178
Health	248,876			248,876
Conservation - Recreation		692,635		692,635
Capital Outlay	185,773	2,196,375	6,897,981	9,280,129
	<u>2,276,131</u>	<u>13,953,801</u>	<u>6,897,981</u>	<u>23,127,913</u>
Total Cash Disbursements	<u>2,276,131</u>	<u>13,953,801</u>	<u>6,897,981</u>	<u>23,127,913</u>
Total Cash Receipts Over/(Under) Cash Disbursements	2,133,620	717,809	(6,431,838)	(3,580,409)
Other Financing Receipts/(Disbursements):				
Proceeds from Sale of Fixed Assets		17,751		17,751
Transfers-In		1,220,424	790,000	2,010,424
Transfers-Out	(1,896,368)	(120,000)		(2,016,368)
Other Sources	36,987			36,987
	<u>(1,859,381)</u>	<u>1,118,175</u>	<u>790,000</u>	<u>48,794</u>
Total Other Financing Receipts/(Disbursements)	<u>(1,859,381)</u>	<u>1,118,175</u>	<u>790,000</u>	<u>48,794</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	274,239	1,835,984	(5,641,838)	(3,531,615)
Fund Cash Balances, January 1	<u>2,660,398</u>	<u>3,882,443</u>	<u>12,449,791</u>	<u>18,992,632</u>
Fund Cash Balances, December 31	<u>\$2,934,637</u>	<u>\$5,718,427</u>	<u>\$6,807,953</u>	<u>\$15,461,017</u>
Reserves for Encumbrances, December 31	<u>\$108,901</u>	<u>\$1,072,054</u>	<u>\$2,664,120</u>	<u>\$3,845,075</u>

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

**JACKSON TOWNSHIP
STARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$618,760	\$10,196,145		\$10,814,905
Special Assessments		35,741	\$588,055	623,796
Intergovernmental	7,666,290	1,696,588		9,362,878
Charges for Services	269,050	471,364		740,414
Licenses, Permits, and Fees	17,500	116,376		133,876
Fines, Forfeitures, and Penalties	86,232	15,160		101,392
Earnings on Investments	747,940	1,237		749,177
Miscellaneous	82,514	415,100	800	498,414
	<u>9,488,286</u>	<u>12,947,711</u>	<u>588,855</u>	<u>23,024,852</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	1,582,220	127,397		1,709,617
Public Safety	45,840	9,519,843		9,565,683
Public Works	32,980	1,583,200		1,616,180
Health	238,708			238,708
Conservation - Recreation		810,521		810,521
Capital Outlay	427,218	2,116,946	5,568,474	8,112,638
	<u>2,326,966</u>	<u>14,157,907</u>	<u>5,568,474</u>	<u>22,053,347</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>7,161,320</u>	<u>(1,210,196)</u>	<u>(4,979,619)</u>	<u>971,505</u>
Other Financing Receipts/(Disbursements):				
Proceeds from Sale of Fixed Assets	158,741	129,879		288,620
Transfers-In		1,291,650	6,688,698	7,980,348
Transfers-Out	(7,944,402)	(50,000)		(7,994,402)
Other Sources	20,801			20,801
	<u>(7,764,860)</u>	<u>1,371,529</u>	<u>6,688,698</u>	<u>295,367</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	(603,540)	161,333	1,709,079	1,266,872
Fund Cash Balances, January 1(Restated - Note 3)	<u>3,263,938</u>	<u>3,721,110</u>	<u>10,740,712</u>	<u>17,725,760</u>
Fund Cash Balances, December 31	<u>\$2,660,398</u>	<u>\$3,882,443</u>	<u>\$12,449,791</u>	<u>\$18,992,632</u>
Reserves for Encumbrances, December 31	<u>\$254,229</u>	<u>\$883,747</u>	<u>\$6,776,801</u>	<u>\$7,914,777</u>

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

**JACKSON TOWNSHIP
STARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
INTERNAL SERVICE FUND
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Operating Cash Receipts		
Charges for Services	<u>\$1,756,839</u>	<u>\$1,814,889</u>
Operating Cash Disbursements		
Contractual Services	<u>1,624,833</u>	<u>1,418,134</u>
Operating Income/(Loss)	<u>132,006</u>	<u>396,755</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers	132,006	396,755
Transfers-In	<u>5,944</u>	<u>14,055</u>
Net Receipts Over/(Under) Disbursements	137,950	410,810
Fund Cash Balances, January 1	<u>631,601</u>	<u>220,791</u>
Fund Cash Balances, December 31	<u>\$769,551</u>	<u>\$631,601</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>

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

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**JACKSON TOWNSHIP
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Stark 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 park operations, fire and police service.

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. Additionally, the Township invested in a repurchase agreement (overnight sweep) and STAR Ohio in both years. Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

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 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 tax levy money for the purpose providing and maintaining fire apparatus, appliances, buildings, sources of water supply and materials, or the payment of permanent, part-time, or volunteer firemen or to provide ambulance or emergency medical services.

Police District Fund - This fund receives tax levy money for the purpose of providing and maintaining police apparatus, equipment, or payment of permanent, part-time police officers.

**JACKSON TOWNSHIP
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Fund

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 Projects Funds:

General Capital Projects Fund - This fund received transfers from the General Fund for the purpose construction of the safety building and various other improvement projects.

Highway Capital Projects Reserves Fund - This fund receives transfers from various other funds for the purpose of construction and/or performance of engineering services for various road improvement projects.

4. Internal Service Fund

This fund is used to account for services provided by one department to other departments of the government unit. The Township had the following Internal Service Fund:

Self-funded Insurance Medical Fund – This fund receives insurance premium payments used to pay medical claims of full-time employees enrolled in the health insurance plan.

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 the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. 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.

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.

A summary of 2002 and 2001 budgetary activity appears in Note 4.

**JACKSON TOWNSHIP
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay 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	\$881,946	\$285,215
STAR Ohio	14,903,622	18,764,018
Repurchase Agreements	445,000	575,000
Total Investments	15,348,622	19,339,018
Total Deposits and Investments	\$16,230,568	\$19,624,233

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool

Investments: The repurchase agreement is an overnight sweep account reported at cost. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. RESTATEMENT OF PRIOR YEAR FUND BALANCES

For proper accounting and financial reporting purposes, the Township is reporting the activity of the Law Enforcement Trust Fund, which was not reported in previous years.

	Special Revenue
Fund Balances as stated at December 31, 2000	\$3,707,982
Fund Adjustment	13,128
Fund Balances as stated at January 1, 2001	\$3,721,110
Excess (Deficiency) of Revenues Over Expenditures	\$268,398
Restatement	28,265
Excess (Deficiency) of Revenues Over Expenditures	\$296,663

**JACKSON TOWNSHIP
STARK COUNTY**

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

4. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,447,211	\$4,446,738	\$999,527
Special Revenue	15,319,973	15,909,785	589,812
Capital Projects	1,242,279	1,256,143	13,864
Internal Service	1,639,995	1,762,783	122,788
Total	\$21,649,458	\$23,375,449	\$1,725,991

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,107,609	\$4,281,400	\$1,826,209
Special Revenue	19,182,952	15,145,855	4,037,097
Capital Projects	13,692,069	9,562,101	4,129,968
Internal Service	2,271,596	1,624,833	646,763
Total	\$41,254,226	\$30,614,189	\$10,640,037

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,467,626	\$9,667,828	\$200,202
Special Revenue	14,034,967	14,369,240	334,273
Capital Projects	7,689,312	7,277,553	(411,759)
Internal Service	1,811,386	1,828,944	17,558
Total	\$33,003,291	\$33,143,565	\$140,274

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,731,563	\$10,525,597	\$2,205,966
Special Revenue	17,742,949	15,091,654	2,651,295
Capital Projects	18,430,023	12,345,275	6,084,748
Internal Service	2,032,177	1,418,134	614,043
Total	\$50,936,712	\$39,380,660	\$11,556,052

**JACKSON TOWNSHIP
STARK COUNTY**

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

5. 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.

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.

6. RETIREMENT SYSTEMS

The Township's full-time fire fighters belong to the Police and Firemen's Disability and Pension Fund (PFDPF). Other employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. PFDPF and OPERS are cost-sharing, multiple-employer plan. These plans provide 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, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 24% of their wages. Law enforcement OPERS members contributed 10.1% of their gross salaries and all other OPERS member contributed 8.5% of their gross salaries. The Township contributed an amount equal to 16.7% of law enforcement and 13.55% for 2001 of all other OPERS participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

The Township has established a medical self-insurance fund for the purpose of paying medical claims of the Township's full-time employees and their covered dependents. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actually determined cost per employees.

**JACKSON TOWNSHIP
STARK COUNTY**

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

8. INTERGOVERNMENTAL RECEIPTS

During 2001, the Township's General Fund received over \$5 million of estate tax.

9. JOINT VENTURE

The Township participates in the Local Organized Governments in Cooperation (LOGIC), a statutorily created political subdivision of the State formed in 1986 to provide safety dispatching services. LOGIC is a joint venture among the Township, the City of Massillon, the Village of Canal Fulton, and Village of Hills and Dales, with each participant providing one representative. Each representative has a membership share based on the percentage of contractual financial contributions to the total funding, and each participant is entitled to vote its percentage share. The board has total authority over the operation of LOGIC, including budgeting, appropriation, contracting, and designating management. Continued existence of LOGIC is dependent on the Township's continued participation. LOGIC does not provide specific financial benefits or impose specific financial burdens on the Township. During 2002 and 2001, the Township made contributions of \$360,962 and \$327,499, respectively, but does not have an equity interest in LOGIC. Financial statements of LOGIC may be obtained from Local Organized Governments in Cooperation, Canton, Ohio.

10. JOINTLY GOVERNED ORGANIZATION

The Township participates in the Stark Council of Governments (the "Council"), which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities and township which consists of 38 members.

The Township appoints a representative and has a membership share based on the percentage of contractual financial contributions to the total funding. Each participant is entitled to vote its percentage share. The board exercises total authority over the operation of the Council including budgeting, appropriating, contracting and designating management. Continued existence of the Council is not dependent on the Township's continued participation. The Council does not provide specific financial benefits or impose specific financial burdens on the Township. The Township did not make any contributions during the year and does not have an equity interest in the Council. Financial statements of the Council can be obtained from the Stark Council of Governments, Canton, Ohio.

11. COMPONENT UNIT

The Jackson Township Community Improvement Corporation (CIC) is a not-for-profit corporation created under Chapter 1724 of the Ohio Revised Code. The purpose of the CIC is to advance, encourage and promote industrial, economic, commercial and civic development of the Township. The Township appoints four of the nine CIC Board of Trustee members and presently a majority of the CIC funding is received from the Township. The CIC is a component unit of the Township, as the Township is financially accountable for the CIC under the criteria of Governmental Accounting Standards Board Statement No. 14. Separately issued financial statements can be obtained from the CIC, 5735 Wales Avenue NW, Massillon Ohio 44646.

**JACKSON TOWNSHIP
STARK COUNTY**

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

12. CONTINGENT LIABILITIES

The Township is a defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially or adversely affect the Township's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the state government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

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**Auditor of State
Betty Montgomery**

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

Jackson Township
Stark County
5735 Wales Avenue, NW
Massillon, Ohio 44646

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Stark County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 25, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 25, 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. 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. 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 June 25, 2003.

Jackson Township
Stark County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, 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

June 25, 2003



**Auditor of State
Betty Montgomery**

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JACKSON TOWNSHIP

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
AUGUST 26, 2003**