



**JACKSON TOWNSHIP
MONROE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1997



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**JACKSON TOWNSHIP
TABLE OF CONTENTS**

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1998	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1997	5
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15

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REPORT OF INDEPENDENT ACCOUNTANTS

Jackson Township
Monroe County
47431 Barnes Run Road
Sardis, Ohio 43946

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Monroe County, Ohio, (the Township) as of and for the years ended December 31, 1999, 1998, and 1997. 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 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 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 Jackson Township, Monroe County, as of December 31, 1999, 1998, and 1997, 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 3, 2000 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.

This report is intended solely for the information and use of the management, 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

April 3, 2000

**JACKSON TOWNSHIP
 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>	
Cash Receipts:			
Local Taxes	\$8,695		\$8,695
Intergovernmental	2,794	\$59,849	62,643
Earnings on Investments	672	2,096	2,768
Other Revenue		556	556
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	12,161	62,501	74,662
Cash Disbursements:			
Current:			
General Government	10,297		10,297
Public Safety	75		75
Public Works		71,474	71,474
Health	247		247
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	10,619	71,474	82,093
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	1,542	(8,973)	(7,431)
Other Financing Receipts/(Disbursements):			
Transfers-In		5,687	5,687
Transfers-Out		(5,687)	(5,687)
Other Sources	114		114
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	114		114
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	1,656	(8,973)	(7,317)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	3,469	125,768	129,237
Fund Cash Balances, December 31	<hr/> \$5,125	<hr/> \$116,795	<hr/> \$121,920

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

**JACKSON TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$7,657		\$7,657
Intergovernmental	2,773	\$152,694	155,467
Earnings on Investments	515	1,588	2,103
Other Revenue		600	600
Total Cash Receipts	<u>10,945</u>	<u>154,882</u>	<u>165,827</u>
Cash Disbursements:			
Current:			
General Government	9,114		9,114
Public Works		90,345	90,345
Health	418		418
Total Cash Disbursements	<u>9,532</u>	<u>90,345</u>	<u>99,877</u>
Total Receipts Over/(Under) Disbursements	<u>1,413</u>	<u>64,537</u>	<u>65,950</u>
Other Financing Receipts/(Disbursements):			
Other Sources	157		157
Total Other Financing Receipts/(Disbursements)	<u>157</u>		<u>157</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>1,570</u>	<u>64,537</u>	<u>66,107</u>
Fund Cash Balances, January 1	<u>1,899</u>	<u>61,231</u>	<u>63,130</u>
Fund Cash Balances, December 31	<u><u>\$3,469</u></u>	<u><u>\$125,768</u></u>	<u><u>\$129,237</u></u>

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

**JACKSON TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$10,031		\$10,031
Intergovernmental	2,389	\$116,904	119,293
Earnings on Investments	381	1,663	2,044
Other Revenue		300	300
	<u>12,801</u>	<u>118,867</u>	<u>131,668</u>
Total Cash Receipts	12,801	118,867	131,668
Cash Disbursements:			
Current:			
General Government	12,623		12,623
Public Safety	1,072		1,072
Public Works		127,127	127,127
	<u>13,695</u>	<u>127,127</u>	<u>140,822</u>
Total Cash Disbursements	13,695	127,127	140,822
Total Receipts Over/(Under) Disbursements	(894)	(8,260)	(9,154)
Other Financing Receipts/(Disbursements):			
Sale of Fixed Assets	227		227
Transfers-In		14,067	14,067
Transfers-Out	(1,850)	(12,217)	(14,067)
	<u>(1,623)</u>	<u>1,850</u>	<u>227</u>
Total Other Financing Receipts/(Disbursements)	(1,623)	1,850	227
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(2,517)	(6,410)	(8,927)
Fund Cash Balances, January 1	4,416	67,641	72,057
Fund Cash Balances, December 31	<u>\$1,899</u>	<u>\$61,231</u>	<u>\$63,130</u>

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

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**JACKSON TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998 AND 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Monroe County, (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 maintenance of roads and fire protection.

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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

Cash accounts are valued at cost.

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 Fund

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

Federal Emergency Management Agency (FEMA) Fund - This fund receives money from the Federal Emergency Management Agency to provide flood damage relief to the Township.

**JACKSON TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998 AND 1997
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

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 commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 1999, 1998, and 1997 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

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

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Demand deposits	\$ 121,920	\$ 129,237	\$ 63,130
	\$ 121,920	\$ 129,237	\$ 63,130

Deposits: As of December 31, 1999, deposits are either insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

JACKSON TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998 AND 1997
(Continued)

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999, December 31, 1998, and December 31, 1997 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 9,058	\$ 12,275	\$ 3,217
Special Revenue	<u>81,345</u>	<u>68,188</u>	<u>(13,157)</u>
Total	<u>\$ 90,403</u>	<u>\$ 80,463</u>	<u>\$ (9,940)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 0	\$ 10,619	\$ (10,619)
Special Revenue	<u>0</u>	<u>77,161</u>	<u>(77,161)</u>
Total	<u>\$ 0</u>	<u>\$ 87,780</u>	<u>\$ (87,780)</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 9,822	\$ 11,102	\$ 1,280
Special Revenue	<u>150,688</u>	<u>154,882</u>	<u>4,194</u>
Total	<u>\$ 160,510</u>	<u>\$ 165,984</u>	<u>\$ 5,474</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 11,189	\$ 9,532	\$ 1,657
Special Revenue	<u>137,764</u>	<u>90,345</u>	<u>47,419</u>
Total	<u>\$ 148,953</u>	<u>\$ 99,877</u>	<u>\$ 49,076</u>

JACKSON TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998 AND 1997
(Continued)

3. BUDGETARY ACTIVITY (Continued)

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 14,559	\$ 13,028	\$ (1,531)
Special Revenue	<u>120,759</u>	<u>132,934</u>	<u>12,175</u>
Total	<u>\$ 135,318</u>	<u>\$ 145,962</u>	<u>\$ 10,644</u>

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 15,416	\$ 15,545	\$ (129)
Special Revenue	<u>130,341</u>	<u>139,344</u>	<u>(9,003)</u>
Total	<u>\$ 145,757</u>	<u>\$ 154,889</u>	<u>\$ (9,132)</u>

In 1999, The Township did not approve or file an annual appropriations measure contrary to Ohio Rev. Code Section 5705.38, which requires the subdivision to adopt an annual appropriations measure on or about the first day of each fiscal year and file the appropriations measure with the County Budget Commission.

In 1999, the Township had disbursements exceeding appropriations by \$10,619 in the General Fund, \$6,139 in the Motor Vehicle License Tax Fund, \$40,699 in the Gasoline Tax Fund, and \$30,323 in the FEMA Fund. In 1998, the Township had disbursements exceeding appropriations by \$2,766 in the FEMA Fund. In 1997, the Township had disbursements exceeding appropriations by \$129 in the General Fund, and \$38,829 in the FEMA Fund. These were in violation of Ohio Rev. Code Section 5705.41(B), which prohibits the expenditure of funds unless they have been properly appropriated.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding 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.

JACKSON TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, 1998 AND 1997
(Continued)

5. RETIREMENT SYSTEMS

The Township's elected officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides 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 1999, 1998, and 1997, 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, 1999.

6. RISK MANAGEMENT

The Township is a member of the Ohio Government Risk Management Plan (OGRMP). The OGRMP assumes the risk of loss up to the limits of the Township's policy. The OGRMP may assess supplemental premiums. The following risks are covered by the OGRMP:

- General property and liability
- Wrongful acts
- Vehicles

The Township has secured public official's bonds through a private carrier.

7. SUBSEQUENT EVENTS

Federal Emergency Management Agency (FEMA) conducted a formal program review of 1997 Disaster #1164 on March 3, 2000. A preliminary review was also conducted on 1998 Disaster #1227. Work on Disaster #1227 was completed in part by Township employees and officials and resulted in significant underruns. Laura Adcock, Ohio Department of Public Safety, indicated that whenever significant underruns are encountered for FEMA projects, it is customary to request supporting documentation. Jackson Township's supporting documentation for Disaster #1227, was not submitted in the correct format, therefore an extension was granted until May, 15, 2000 in order for the Clerk to prepare the necessary documentation. A potential reimbursement of \$27,000, payable to FEMA, is possible if adequate support documentation is not provided by Jackson Township by May 15, 2000.

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

Jackson Township
Monroe County
47431 Barnes Run Road
Sardis, Ohio 43946

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Monroe County, Ohio, (the Township) as of and for the years ended December 31, 1999, 1998, and 1997, and have issued our report thereon dated April 3, 2000. We conducted our audit 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 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 items 1999-41056-001, 1999-41056-002, and 1999-41056-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 3, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 judgement, 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 condition is described in the accompanying Schedule of Findings as item 1999-41056-004.

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 reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 3, 2000.

This report is intended for the information and use of the management and 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, appearing to read "Jim Petro", with a stylized flourish at the end.

Jim Petro
Auditor of State

April 3, 2000

**JACKSON TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999, 1998, AND 1997**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 1999-61056-001

Ohio Rev. Code § 5705.41(D) requires in part that no subdivision shall make any contract or order any disbursement of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund, free from any previous encumbrance.

Of the vouchers tested, thirty-eight percent in 1999, seventy-four percent in 1998, and one hundred percent in 1997, incurred expenditures prior to obtaining the Clerk's certification.

We recommend the Township Clerk certify the availability of funds before a purchase is made.

FINDING NUMBER 1999-61056-002

Ohio Rev. Code §5705.38, requires the subdivision to adopt an annual appropriations measure on or about the first day of each fiscal year. The passage of this appropriations measure may be postponed up to three months by the passage of a temporary appropriations measure. Temporary appropriations should be adopted before the first expenditure has been made.

The Township did not approve an annual appropriations measure for 1999.

We recommend the Township adopt annual appropriations on or about the first day of each fiscal year.

FINDING NUMBER 1999-61056-003

Ohio Rev. Code §5705.41(B), prohibits a subdivision from making an expenditure unless it has been properly appropriated.

In 1999, the following funds had expenditures that exceeded appropriations:

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Variance</u>
General	\$0	\$10,619	(\$10,619)
Motor Vehicle			
License Tax	0	6,139	(6,139)
Gasoline Tax	0	40,699	(40,699)
FEMA	0	30,323	(30,323)

In 1998, the following fund had expenditures that exceeded appropriations:

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Variance</u>
FEMA	\$21,080	\$23,846	(\$2,766)

In 1997, the following funds had expenditures that exceeded appropriations:

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Variance</u>
General	\$15,416	\$15,545	(\$129)
FEMA	35,610	74,439	(38,829)

We recommend the Township only make expenditures when adequate appropriations have been adopted.

**JACKSON TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999, 1998, AND 1997
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 1999-61056-004

Posting of Budgetary Appropriations and Estimates

The Township did not have a control in place to ensure that appropriations and amended certificates, as authorized by the Board of Trustees, are reconciled to appropriations and estimated resources that were posted to the accounting system. This resulted in incorrect amounts being posted to the accounting system. The Budgetary Activity in the Notes to the Financial Statements reflect the approved Budgeted Receipts and Appropriation Authority.

We recommend the Township implement procedures to ensure that appropriations and estimated resources are accurately posted to the appropriations and revenue ledgers.



STATE OF OHIO
OFFICE OF THE AUDITOR

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JACKSON TOWNSHIP

MONROE 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
MAY 30, 2000**