



Auditor of State
Betty Montgomery

JACKSON TOWNSHIP
RICHLAND COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Jackson Township
Richland County
47 East Main Street
Shelby, Ohio 44875

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Richland 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 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 4, 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.

Jackson Township
Richland County
Independent Accountants' Report
Page 2

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

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 4, 2003

**JACKSON TOWNSHIP
RICHLAND 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>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Non-Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$12,097	\$195,250	\$0		\$207,347
Intergovernmental	48,782	74,625			123,407
Licenses, Permits, and Fees	1,048				1,048
Earnings on Investments	17,194	267		\$534	17,995
Other	1,272	8,837			10,109
	<u>80,393</u>	<u>278,979</u>	<u>0</u>	<u>534</u>	<u>359,906</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	98,473	55,105		912	154,490
Public Safety		40,521			40,521
Public Works		111,526			111,526
Health		768			768
Debt Service:					
Redemption of Principal		11,922			11,922
Interest and Fiscal Charges		1,782			1,782
Capital Outlay		88,960			88,960
	<u>98,473</u>	<u>310,584</u>	<u>0</u>	<u>912</u>	<u>409,969</u>
Total Cash Disbursements					
	<u>(18,080)</u>	<u>(31,605)</u>	<u>0</u>	<u>(378)</u>	<u>(50,063)</u>
Total Receipts (Under) Disbursements					
	<u>(18,080)</u>	<u>(31,605)</u>	<u>0</u>	<u>(378)</u>	<u>(50,063)</u>
Other Financing Receipts/(Disbursements):					
Advances-In	28,500	28,500			57,000
Advances-Out	(28,500)	(28,500)			(57,000)
Sale of Cemetery Lots				100	100
Other Sources	894				894
	<u>894</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>994</u>
Total Other Financing Receipts/(Disbursements)					
	<u>894</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>994</u>
Deficiency of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(17,186)	(31,605)	0	(278)	(49,069)
Fund Cash Balances, January 1	393,355	189,612	1,330	19,486	603,783
Fund Cash Balances, December 31	<u>\$376,169</u>	<u>\$158,007</u>	<u>\$1,330</u>	<u>\$19,208</u>	<u>\$554,714</u>
Reserve for Encumbrances, December 31	\$0	\$2,241	\$0	\$0	\$2,241

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

**JACKSON TOWNSHIP
RICHLAND 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>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Non-Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$11,725	\$201,946	\$0		\$213,671
Intergovernmental	41,234	73,715			114,949
Licenses, Permits, and Fees	1,151				1,151
Earnings on Investments	26,850	449		\$846	28,145
Other	4,110	8,571			12,681
Total Cash Receipts	<u>85,070</u>	<u>284,681</u>	<u>0</u>	<u>846</u>	<u>370,597</u>
Cash Disbursements:					
Current:					
General Government	85,956	65,667		963	152,586
Public Safety		41,235			41,235
Public Works	575	135,719			136,294
Health		356			356
Debt Service:					
Redemption of Principal		11,032			11,032
Interest and Fiscal Charges		2,672			2,672
Capital Outlay	13,947	2,193		606	16,746
Total Cash Disbursements	<u>100,478</u>	<u>258,874</u>	<u>0</u>	<u>1,569</u>	<u>360,921</u>
Total Receipts (Under)/Over Disbursements	(15,408)	25,807	0	(723)	9,676
Fund Cash Balances, January 1	408,763	163,805	1,330	20,209	594,107
Fund Cash Balances, December 31	<u>\$393,355</u>	<u>\$189,612</u>	<u>\$1,330</u>	<u>\$19,486</u>	<u>\$603,783</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$2,708</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,708</u>

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

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Richland 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 and cemetery maintenance. The Township contracts with the City of Shelby and Medic Response Ambulance Service, Inc. to provide fire and ambulance services, respectively.

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

Investments are included in the cash fund balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts.

Certificates of deposit are valued at cost and the investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 has the following significant Special Revenue Funds:

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Gasoline Tax Fund - This fund receives gasoline tax money to pay 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.

Permissive Tax Fund - This fund is used to account for County sales tax revenues received and used to pay for road resurfacing.

3. Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township has the following Capital Projects Fund which reported no activity during the audit period:

Public Works Fund - This fund is used to account for money received from the Mansfield-Richland County Solid Waste Management Authority for allowing the Authority to place recycling dumpsters on the Township's property.

4. Fiduciary Fund (Trust Fund)

This fund is used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a Nonexpendable Trust Fund. The Township has the following significant Nonexpendable Trust Fund:

Cemetery Bequest Fund - This fund is used to account for donations made to the cemetery, to be used for specific purposes as designated by each donor.

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

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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. The Township did not encumber all commitments required by Ohio law.

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 capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investment 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	\$42,711	\$49,437
Certificates of deposit	180,113	169,833
Total deposits	222,824	219,270
Investments (STAR Ohio)	331,890	384,513
Total deposits and investments	\$554,714	\$603,783

Deposits: At December 31, 2002 and 2001 deposits totaling, \$29,320 and \$21,450, respectively, were not insured or collateralized, contrary to Ohio law; otherwise deposits are with either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

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

3. 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	\$92,107	\$81,287	(\$10,820)
Special Revenue	367,019	278,979	(88,040)
Fiduciary	1,030	634	(396)
Total	\$460,156	\$360,900	(\$99,256)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$522,995	\$98,473	\$424,522
Special Revenue	525,879	312,825	213,054
Capital Projects	1,330	0	1,330
Fiduciary	20,516	912	19,604
Total	\$1,070,720	\$412,210	\$658,510

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$102,906	\$85,070	(\$17,836)
Special Revenue	279,590	284,681	5,091
Fiduciary	1,000	846	(154)
Total	\$383,496	\$370,597	(\$12,899)

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$516,084	\$100,478	\$415,606
Special Revenue	437,130	261,582	175,548
Capital Projects	1,330	0	1,330
Fiduciary	21,209	1,569	19,640
Total	\$975,753	\$363,629	\$612,124

Contrary to Ohio Rev. Code Section 5705.41 (D), the Township did not always certify the availability of certain funds prior to entering into the commitment during 2002 and 2001.

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 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.

5. RETIREMENT SYSTEM

All Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This 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 2002 and 2001, members of OPERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**JACKSON TOWNSHIP
RICHLAND COUNTY**

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

6. RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The Township does not provide health coverage to any employees. However, the Township reimburses the cost of health insurance coverage to full-time employees and officials up to a maximum of \$200 per month.

7. LEASE

The Township entered into a capital lease with Case Credit in May 2000 for a grader. The term of the lease is 36 months at an annual interest rate of 6.5%. The Township is required to make annual payments of \$13,704.35 until the lease term expires in May 2003. Lease payments are reflected as "Debt Service: Redemption of Principal and Interest and Fiscal Charges" disbursements on the Township's financial statements.



**Auditor of State
Betty Montgomery**

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

Jackson Township
Richland County
47 East Main Street
Shelby, Ohio 44875

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Richland County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 4, 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 items 2002-40570-001 through 2002-40570-003. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated April 4, 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 the management of the Township in a separate letter dated April 4, 2003.

Jackson Township
Richland 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

April 4, 2003

**JACKSON TOWNSHIP
RICHLAND 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 2002-40570-001

Noncompliance Citation

Ohio Rev. Code Section 505.24 states the Township Trustees shall be paid from the township general fund or from such other township funds in such proportions as the board may specify by resolution. This means the salary resolution must allocate the salary distribution from various funds in the same proportion as the trustees' services bear to the activities supported by such funds, as determined by the Board.

During our audit, we noted the Township Trustees were paid a combined total of \$26,495 in 2002 and \$24,487 in 2001. For 2002 and 2001, 50 percent and 100 percent, respectively, of those salaries were paid from the Special Revenue Gas Tax Fund. The remaining 50 percent from 2002 was paid from the General Fund. There was no resolution in effect which indicated that Trustees' salaries should be paid from any fund other than the General Fund, and no evidence was provided to indicate the percentage of the Trustees' time that was devoted to activities supported by the Special Revenue Gas Tax Fund. As a result, the Special Revenue Gas Tax Fund absorbed costs totaling \$13,248 and \$24,487 during 2002 and 2001, respectively, which should have been charged to the General Fund.

The Township made the necessary adjustments to correct these errors. These adjustments are reflected within the Township's accounting records and financial statements.

FINDING NUMBER 2002-40570-002

Noncompliance Citation

Ohio Rev. Code Section 135.18 requires the treasurer of any public subdivision to require all depositories holding public funds to provide security for those public funds in an amount equal to the amount of deposit with the institution.

The Township had funds on deposit with a financial institution at December 31, 2002 and 2001, in the amounts of \$29,320 and \$21,450, respectively, which were not collateralized. To ensure public deposits are secured by either the federal deposit insurance, surety company bonds, or pledged securities; the Clerk should require, by agreement, that the financial institution provide security for those public funds deposited. The Clerk should periodically review deposit and collateral amounts to determine whether the required collateral is being provided.

FINDING NUMBER 2002-40570-003

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same 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. Every such contract made without such certificate shall be null and 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 (or \$3,000 effective April 7, 2003), the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

During the audit period, 17 out of 40 expenditures tested (43%) were not certified by the Clerk prior to incurring the obligation. It was also found that neither of the two exceptions above was utilized for the items found to be in non-compliance. The Township should certify the availability of funds prior to incurring the obligation for expenditures. The Township should also implement the use of Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41.

JACKSON TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
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; <i>Explain:</i>
2000-40570-001	Clerk paid based on a prohibited midterm pay raise	Yes – the overpayment was repaid in 2001.	Finding No Longer Valid.



**Auditor of State
Betty Montgomery**

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JACKSON TOWNSHIP

RICHLAND 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 27, 2003**