



**Auditor of State
Betty Montgomery**

VILLAGE OF JACKSONBURG
BUTLER COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Village of Jacksonburg
Butler County
4610 Middletown Oxford Road
Middletown, Ohio 45042

To the Village Council:

We have audited the accompanying financial statements of the Village of Jacksonburg, Butler County, Ohio (the Village), as of and for the years ended December 30, 2002 and 2001. These financial statements are the responsibility of the Village'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.

The accompanying financial statements present disbursements by fund type totals only. Ohio Administrative Code Section 117-2-02(A) requires governments to classify disbursement transactions.

As discussed in Note 1, the Village 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, except for the omission of disbursement classifications, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2002 and 2001, and its combined cash receipts and unclassified 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 October 24, 2003, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, Village Council and other officials authorized to receive this report under Section 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

October 24, 2003

**VILLAGE OF JACKSONBURG
BUTLER 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**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property Tax and Other Local Taxes	\$973	\$0	\$973
Intergovernmental Receipts	25,334	1,368	26,702
Miscellaneous	269		269
	<u>26,576</u>	<u>1,368</u>	<u>27,944</u>
Cash Disbursements:			
Unclassified	19,036		19,036
	<u>19,036</u>		<u>19,036</u>
Total Receipts Over Disbursements	<u>7,540</u>	<u>1,368</u>	<u>8,908</u>
Fund Cash Balances, January 1	<u>82,665</u>	<u>12,812</u>	<u>95,477</u>
Fund Cash Balances, December 31	<u>\$90,205</u>	<u>\$14,180</u>	<u>\$104,385</u>

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

**VILLAGE OF JACKSONBURG
BUTLER 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**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property Tax and Other Local Taxes	\$954	\$0	\$954
Intergovernmental Receipts	26,925	1,370	28,295
Miscellaneous	762		762
Total Cash Receipts	28,641	1,370	30,011
Cash Disbursements:			
Unclassified	21,908		21,908
Total Cash Disbursements	21,908		21,908
Total Receipts Over Disbursements	6,733	1,370	8,103
Fund Cash Balances, January 1	75,932	11,442	87,374
Fund Cash Balances, December 31	\$82,665	\$12,812	\$95,477

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

**VILLAGE OF JACKSONBURG
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Jacksonburg, Butler County, Ohio (the Village), 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 Village is directed by a publicly-elected six-member Council. The Village provides refuse collection services. The Village contracts with the Butler County Sheriff's department to provide security of persons and property.

The Village's management believes these financial statements present all activities for which the Village 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).

The Village did not classify disbursements in the accompanying financial statements. This is a material departure from the requirements of Ohio Administrative Code Section 117-02-02(A). This Ohio Administrative Code Section requires classifying receipts and disbursements.

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

C. Cash Deposits

The Village maintains a general checking account.

D. Fund Accounting

The Village uses fund accounting to segregate cash deposits that are restricted as to use. The Village 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.

**VILLAGE OF JACKSONBURG
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

State Highway Improvement Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing state highways.

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, and appropriations may not exceed estimated resources. The Council 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 Village to reserve (encumber) appropriations when commitments are made. Encumbrances lapse at year end and are not carried over. The Village did not encumber all commitments required by Ohio law. However, there were no material unrecorded encumbrances at December 31, 2002 and 2001.

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

**VILLAGE OF JACKSONBURG
BUTLER COUNTY**

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

2. EQUITY IN POOLED CASH DEPOSITS

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

	2002	2001
Demand deposits	\$104,385	\$95,477

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

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$29,210	\$26,576	(\$2,634)
Special Revenue	0	1,368	1,368
Total	\$29,210	\$27,944	(\$1,266)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$21,985	\$19,036	\$2,949
Special Revenue	0	0	0
Total	\$21,985	\$19,036	\$2,949

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$30,310	\$28,641	(\$1,669)
Special Revenue	0	1,370	1,370
Total	\$30,310	\$30,011	(\$299)

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$253	\$21,908	(\$21,655)
Special Revenue	0	0	0
Total	\$253	\$21,908	(\$21,655)

Contrary to Ohio law, the 2001 appropriation resolution was not passed by Council and not filed with the County Auditor which caused expenditures to exceed appropriations in the General Fund for 2001.

**VILLAGE OF JACKSONBURG
BUTLER COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. 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.

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 Village.

5. RETIREMENT SYSTEMS

All employees pay into Social Security. As of December 31, 2002, all payments have been made.

6. NONCOMPLIANCE

Contrary to Ohio Rev. Code, Section 733.28, the Village Clerk did not properly maintain the books of the Village and exhibit accurate statements of all monies received and expended.

Contrary to Ohio Rev. Code, Section 5705.38, 5705.39 and 5705.41(B), the Village did not adopt an appropriation resolution for 2001, and permanent appropriations for 2001 were not approved by Village Council nor filed with the County Auditor. Funds were expended by the Village in 2001 and at December 31, 2001 expenditures exceeded appropriations by \$21,654 in the General Fund.



**Auditor of State
Betty Montgomery**

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

Village of Jacksonburg
Butler County
4610 Middletown Oxford Road
Middletown, Ohio 45042

To the Village Council:

We have audited the accompanying financial statements of the Village of Jacksonburg, Butler County, Ohio (the Village), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated October 24, 2003, which was qualified since the Village did not classify disbursements in its financial statements. 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 Village'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 2002-001 through 2002-003.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated October 24, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village'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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 judgment could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2002-001 through 2002-006.

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 of 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 is of the internal controls that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2002-001 and 2002-002 to be material weaknesses.

We also noted other matters involving internal controls over financial reporting that do not require inclusion in this report that we have reported to management of the Village in a separate letter dated October 24, 2003.

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

October 24, 2003

**VILLAGE OF JACKSONBURG
BUTLER COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-001

Noncompliance/Material Weakness

Ohio Rev. Code, Section 733.28, requires the Village Clerk to maintain the books of the Village and exhibit accurate statements of all monies received and expended. An accurate record was not maintained for all moneys received by the Village. The Village's fiscal officer did not properly classify receipt and disbursement transactions. The Village was therefore unable to monitor compliance with its appropriation resolution. The Village was also unable to classify disbursements by purpose in its annual report, contrary to Ohio Rev. Code, Section 117.38.

Ohio Admin. Code, Section 117-2-02(A), requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. Per Ohio Admin. Code, Section 117-2-02(C) and (D), accounting records that can help achieve these objectives include:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund. The Village maintained a receipt ledger during the audit period; however, the ledger did not include estimated receipts and declining balances. The ledger did not reconcile to the cash journal for 2002 or 2001, foot accurately for 2002, and for 2001 receipts were posted to the cash journal but not the receipt ledger. The receipts ledger was not totaled and did not utilize account classifications to facilitate preparation of the Village's annual financial report.
3. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution. The Village maintained an appropriation ledger during the audit period; however, the ledger did not include appropriations, encumbrances, and declining unencumbered appropriation balances. The appropriation ledger was not totaled and did not utilize account classifications to facilitate preparation of the Village's annual financial report.

All of these conditions exhibit a lack of control over the recording and reporting of Village financial activity and did result in inaccurate accounting records.

**FINDING NUMBER 2002-001
(Continued)**

Ohio Admin. Code, Section 117-9-01, provides suggested account classifications. These accounts classify receipts by source (taxes or charges for services, for example) and classify disbursements by program (security of persons and property, for example) or object (personal services, for example). Using these classifications and the aforementioned accounting records will provide the Village with information required to monitor compliance with the budget, and prepare annual reports in the format required by the Auditor of State.

Due to the unavailability of records supporting the disbursement classifications in the Villages annual financial report, unclassified disbursements are reported in the audited financial statements.

We recommend the Village reconcile the cash journal to the bank, the receipt ledger, and the appropriation ledger on a monthly basis. Implementation of these procedures will add a substantial measure of control to the receipt and expenditure process, as well as provide assurance that the activity is properly handled and fairly presented on the Village's ledgers and financial reports.

FINDING NUMBER 2002-002

Noncompliance/Material Weakness

Ohio Rev. Code, Section 5705.38, states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority desires to postpone the passage of the annual appropriation resolution measure until an amended certificate of estimated resources is received from the County Budget Commission, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1, when the permanent appropriations must be passed. Ohio Rev. Code, Section 5705.39, states that no appropriation measure is to become effective until the County auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate and filed with the County Auditor. Ohio Rev. Code, Section 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been properly appropriated.

The permanent appropriations for 2001 were not approved by Council and were not filed with the County Auditor, and funds were expended during the year. All expenditures throughout the year were not properly appropriated. At December 31, 2001 expenditures exceeded appropriations by \$21,654 in the General Fund.

The Village's current system of internal control does not address the need for consistent preparation and monitoring of budgetary financial information. The lack of such controls: 1) reduces the Village's ability to determine its financial status at any given time; 2) may result in the delay of funds received by the County Auditor; and 3) may result in obligations being incurred without the available resources.

The budgeted receipts and appropriations from these documents should be accurately recorded in the respective ledgers as prescribed in the Ohio Administrative Code. On a monthly basis, detailed budget and actual financial statements should be presented to Council for review. Council should carefully review this information and make appropriate inquiries to help determine the continued integrity of the financial information and accept the information officially in the minutes.

FINDING NUMBER 2002-003

Noncompliance/Reportable Condition

Ohio Rev. Code, Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation 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. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be 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 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 (effective 4/7/03 \$3,000), the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board, if such expenditure is otherwise valid.

The Village did not properly certify the availability of funds for purchase commitments for 70% of expenditures tested. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

The Village did not issue purchase orders for contract expenditures. Failure to properly certify funds can result in overspending funds and negative cash fund balances. We recommend that the Clerk utilize purchase orders for all expenditures including contract expenditures.

Effort should be made by the Village to properly utilize the encumbrance method of accounting by certifying the availability funds on properly approved purchase orders. We recommend the Village obtain approved purchase orders, which contain the Clerk's certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2002-004

Reportable Condition

The small size of the Village's staff does not allow for an adequate segregation of duties. The Clerk handles all the financial record keeping including receipting, posting, and reconciling to the depository. This allows for potential diversion of funds through possible alteration of source documents. Also, bookkeeping errors may occur without detection in a timely manner. It is therefore important that the Village Council monitor financial activity.

To maintain continuing accountability and to strengthen internal accounting controls, officials should periodically review the records to determine accuracy and to assure themselves that proper procedures are followed by the fiscal officer. For each regular board meeting, the Clerk should provide Council with detailed budget and actual financial statements, cash balances, checks paid, outstanding encumbrances and bank reconciliations. These periodic reviews should be noted in the minutes and documents reviewed should be initialed by the reviewer.

FINDING NUMBER 2002-005

Reportable Condition

The following control weaknesses were noted in the system for processing payroll:

- A payroll ledger is not kept showing the gross pay, the deductions, and the net pay.
- Salaries are approved by Council as a monthly rate, but employees are only paid two or four times a year.
- State and federal tax withholding forms were not completed and taxes were not withheld from the paychecks.

Failure to establish a favorable control environment could result in a material misstatement, overpayment, or unauthorized payment relating to payroll expenditures.

The following procedures should be applied to ensure that a favorable control environment is in place to identify misstatements:

- A payroll ledger should be maintained for each official and employee of the Village. The payroll ledger should maintain his/her gross pay for the period, the deductions taken, the net pay, and the check number used to pay the employee or official.
- Council should approve a policy for when employees and officials will be paid.
- All employees and officials should complete state and federal withholding forms and if required have state and federal tax withheld from his/her checks.

FINDING NUMBER 2002-006

Reportable Condition

The Village did not maintain a list of outstanding checks and bank reconciliations were only completed at the end of the year for 2002 and 2001. When monthly bank reconciliations are not performed and supporting documentation is not maintained for the reconciliation, errors can go undetected. We recommend the Clerk perform monthly reconciliations and keep all supporting documentation with the reconciliations.

**VILLAGE OF JACKSONBURG
BUTLER 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>
2000-30409-001	Ohio Rev. Code, §117.43 The Village does not maintain receipt and expenditure ledgers as prescribed by the Ohio administrative code.	No	Not Corrected, reissued as Finding Number 2002-001
2000-30409-002	Ohio Rev. Code, §5705.38 & Ohio Rev. Code, §5705.39 Appropriations were not made	No	Not Corrected, reissued as Finding Number 2002-02
2000-30409-003	Ohio Rev. Code, § 5705.41(B) Expenditures exceeded appropriations	No	Not Corrected, reissued as finding number 2002-002
2000-30409-004	Ohio Rev. Code, § 5705.41(D) Failure to certify funds.	No	Not Corrected, reissued as Finding Number 2002-003
2000-30409-005	Inadequate segregation of duties	No	Not Corrected, reissued as Finding Number 2002-004
2000-30409-006	Failure to maintain separate payroll ledger	No	Not Corrected, reissued as Finding Number 2002-005
Management Letter Recommendation	Cash reconciliation deficiencies	No	Not Corrected, reissued as Finding Number 2002-006



**Auditor of State
Betty Montgomery**

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VILLAGE OF JACKSONBURG

BUTLER 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
NOVEMBER 25, 2003**