

**JACKSON TOWNSHIP**

**AUDIT REPORT**

**JANUARY 1, 1997 - DECEMBER 31, 1998**

**WOLFE, WILSON & PHILLIPS, INC.**

CERTIFIED PUBLIC ACCOUNTANTS

**JACKSON TOWNSHIP**  
**AUDIT REPORT**  
**JANUARY 1, 1997 – DECEMBER 31, 1998**

**JACKSON TOWNSHIP  
COSHOCOTON COUNTY**

**ELECTED OFFICIALS  
AS OF DECEMBER 31, 1998**

<u>NAME</u>	<u>TITLE</u>	<u>TERM</u>
Kenneth M. Frye	Chairman	01/01/98-12/31/02
Rod Wasinger	Trustee	01/01/96-12/31/99
Rick D. Conkle	Trustee	01/01/99-12/31/02
K. Larry Watson 1049 SR 541 Coshocoton, OH 43812	Clerk	04/01/96-03/31/00

**STATUTORY LEGAL COUNSEL**

Jetta Mencer, Prosecutor  
Coshocoton County  
239 N. Fourth Street  
Coshocoton, OH 43812

**JACKSON TOWNSHIP  
COSHOCOTON COUNTY**

**INDEX OF FUNDS**

**GOVERNMENTAL FUND TYPES:**

**General Fund Type:**  
General Fund

**Special Revenue Fund Types:**  
Motor Vehicle License Tax Fund  
Gasoline Tax Fund  
Road and Bridge Fund  
Fire District Fund

**Debt Service Fund Type:**  
Note Retirement Fund

**Capital Projects Fund Types:**  
Public Works Commission Projects

**FIDUCIARY FUND TYPES:**

**Nonexpendable Trust Fund Types:**  
Cemetery Bequest Fund



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215

Telephone 614-466-4514  
800-282-0370

Facsimile 614-728-7398

Board of Trustees  
Jackson Township  
Coshocton, Ohio

We have reviewed the Independent Auditor's Report of the Jackson Township, Coshocton County, prepared by Wolfe, Wilson, & Phillips, Inc., for the audit period January 1, 1997 through December 31, 1998. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Jackson Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro", written over a large, stylized flourish.

JIM PETRO  
Auditor of State

April 4, 2000

**WOLFE, WILSON, & PHILLIPS, INC.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701  
(740) 453-9600 • FAX - (740) 453-9763

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**INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Jackson Township  
Coshocton, Ohio

We have audited the accompanying financial statements of Jackson Township as of and for the years ended December 31, 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 and *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 cash basis, which is a comprehensive basis of accounting prescribed or permitted by the Auditor of State, other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jackson Township as of December 31, 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 a report dated February 26, 2000, on our consideration of Jackson Township's internal control structure 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 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.

*Wolfe, Wilson, & Phillips, Inc.*

Zanesville, Ohio  
February 26, 2000

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Brad Wolfe, J.D., M.B.A., CPA  
Joseph W. Wilson, M.B.A., CPA, CMA  
Kenneth B. Phillips, CPA

**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>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	(Memorandum Only) <u>Total</u>
<b>CASH RECEIPTS:</b>				
Local Taxes	\$ 45,473	\$ 20,966	\$ -	\$ 66,439
Intergovernmental	19,052	63,218	136,474	218,744
Interest	1,917	1,961	-	3,878
Miscellaneous	<u>19,840</u>	<u>-</u>	<u>-</u>	<u>19,840</u>
<b>TOTAL CASH RECEIPTS</b>	<b><u>\$ 86,282</u></b>	<b><u>\$ 86,145</u></b>	<b><u>\$ 136,474</u></b>	<b><u>\$ 308,901</u></b>
<b>CASH DISBURSEMENTS:</b>				
Current:				
General Government	\$ 52,416	\$ -	\$ -	\$ 52,416
Public Safety Services	-	-	-	-
Public Work Activities	2,281	98,984	136,474	237,739
Public Health Services	3,745	-	-	3,745
Debt Service - Principal	28,750	-	-	28,750
Debt Service - Interest	5,233	-	-	5,233
Capital Outlay	110	-	-	110
Miscellaneous	<u>1,709</u>	<u>-</u>	<u>-</u>	<u>1,709</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<b><u>\$ 94,244</u></b>	<b><u>\$ 98,984</u></b>	<b><u>\$ 136,474</u></b>	<b><u>\$ 329,702</u></b>
<b>TOTAL RECEIPTS OVER (UNDER) CASH DISBURSEMENTS</b>	<b>(7,962)</b>	<b>(12,839)</b>	<b>-</b>	<b>(20,801)</b>
<b>OTHER FINANCING SOURCES:</b>				
Other Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL CASH RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) CASH DISBURSEMENTS</b>	<b>(7,962)</b>	<b>(12,839)</b>	<b>-</b>	<b>(20,801)</b>
<b>FUND CASH BALANCES, JANUARY 1</b>	<b><u>19,581</u></b>	<b><u>66,145</u></b>	<b><u>-</u></b>	<b><u>85,726</u></b>
<b>FUND CASH BALANCES, DECEMBER 31</b>	<b><u>\$ 11,619</u></b>	<b><u>\$ 53,306</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 64,925</u></b>

See notes to financial statements.

**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>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Memorandum Only)</u> <u>Total</u>
<b>CASH RECEIPTS:</b>				
Local Taxes	\$ 13,183	\$ 11,635	\$ -	\$ 24,818
Intergovernmental	19,076	66,399	-	85,475
Interest	1,147	2,441	-	3,588
Miscellaneous	<u>3,276</u>	<u>-</u>	<u>18,403</u>	<u>21,679</u>
<b>TOTAL CASH RECEIPTS</b>	<b><u>\$ 36,682</u></b>	<b><u>\$ 80,475</u></b>	<b><u>\$ 18,403</u></b>	<b><u>\$ 135,560</u></b>
<b>CASH DISBURSEMENTS:</b>				
Current:				
General Government	\$ 21,896	\$ -	\$ -	\$ 21,896
Public Safety Services	-	6,649	-	6,649
Public Work Activities	-	63,937	-	63,937
Public Health Services	3,347	-	-	3,347
Debt Service – Principal	-	-	12,750	12,750
Debt Service – Interest	-	-	3,057	3,057
Capital Outlay	-	4,062	-	4,062
Miscellaneous	<u>13,512</u>	<u>-</u>	<u>-</u>	<u>13,512</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<b><u>\$ 38,755</u></b>	<b><u>\$ 74,648</u></b>	<b><u>\$ 15,807</u></b>	<b><u>\$ 129,210</u></b>
<b>TOTAL RECEIPTS OVER (UNDER) CASH DISBURSEMENTS</b>	<b>(2,073)</b>	<b>5,827</b>	<b>2,596</b>	<b>6,350</b>
<b>OTHER FINANCING SOURCES:</b>				
Other Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL CASH RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) CASH DISBURSEMENTS</b>	<b>(2,073)</b>	<b>5,827</b>	<b>2,596</b>	<b>6,350</b>
<b>FUND CASH BALANCES, JANUARY 1</b>	<b><u>13,444</u></b>	<b><u>60,318</u></b>	<b><u>5,614</u></b>	<b><u>79,376</u></b>
<b>FUND CASH BALANCES, DECEMBER 31</b>	<b><u>\$ 11,371</u></b>	<b><u>\$ 66,145</u></b>	<b><u>\$ 8,210</u></b>	<b><u>\$ 85,726</u></b>

See notes to financial statements.

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCE  
SIMILAR FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<b>NON-EXPENDABLE TRUST</b>
<b>CASH RECEIPTS:</b>	
Interest	\$ <u>18</u>
<b>TOTAL CASH RECEIPTS</b>	18
<b>CASH DISBURSEMENTS:</b>	
Supplies and Materials	<u>-</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<u>-</u>
<b>TOTAL RECEIPTS OVER DISBURSEMENTS</b>	18
 <b>FUND CASH BALANCE, JANUARY 1</b>	 <u>859</u>
<b>FUND CASH BALANCE DECEMBER 31</b>	<b><u>\$ 877</u></b>

See notes to financial statements.

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCE  
SIMILAR FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<b>NON-EXPENDABLE TRUST</b>
<b>CASH RECEIPTS:</b>	
Interest	\$ <u>18</u>
<b>TOTAL CASH RECEIPTS</b>	18
<b>CASH DISBURSEMENTS:</b>	
Supplies and Materials	<u>-</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<u>-</u>
<b>TOTAL RECEIPTS OVER DISBURSEMENTS</b>	18
<b>FUND CASH BALANCE, JANUARY 1</b>	<u>841</u>
<b>FUND CASH BALANCE DECEMBER 31</b>	<u>\$ 859</u>

See notes to financial statements.

**JACKSON TOWNSHIP  
COSHOCOTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Township of Jackson, Coshocoton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the Sate of Ohio. The Township is directed by a publicly-elected four member Board. The Township provides general governmental services, including road, bridge and cemetery maintenance.

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 cash 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 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**

All cash is maintained in a pooled checking account.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash that is restricted as to use. The Township classifies its funds into the following types:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**Special Revenue Funds**

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**JACKSON TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**D. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

**Motor Vehicle License Tax Fund** – This fund receives motor vehicle tax receipts for constructing, maintaining and repairing Township roads and bridges.

**Gasoline Tax Fund** – This fund receives gasoline tax receipts for constructing, maintaining and repairing Township roads and bridges.

**Road and Bridges Fund** – This fund receives real estate and personal property tax money for the construction, repair and maintenance of township roads and bridges.

**Fire District Fund** – This fund receives real estate tax for the cost associated with the fire protection contract with the Township of Tuscarawas.

**Debt Service Fund**

This fund is used to accumulate resources for the payment of principal and interest on long-term debt in 1997. As of January 1, 1998, the debt service fund was no longer used as the only debt was notes payable which can be paid from the general fund. General fund cash increased to \$19,581 due to reclassification of debt service.

**Capital Projects Fund**

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Township had the following significant Capital Projects fund.

**Public Works Commission Projects** – This fund was established to record the receipts and disbursements from Issue II for public works.

**Fiduciary Fund (Trust and Agency Funds)**

Trust funds are 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 non-expendable trust fund. The Township had the following significant fiduciary funds:

**Non-Expendable Trust Fund** – This fund receives money from the bequests of individuals. The earnings of which are expended for the upkeep of cemeteries and the purchase of cemetery land.

**JACKSON TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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

**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.

**Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated.

A Summary of 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 in the accompanying financial statements.

**JACKSON TOWNSHIP  
COSHOCOTON COUNTY, OHIO**

**NOTES TO THE 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:

	1998	1997
Demand Deposits	\$ 65,802	\$ 86,585

**Deposits:**

Deposits are collateralized by securities specifically pledged by the financial institution to the Township.

**3. Budgetary Activity**

Budgetary activity for the years ended December 31, 1998 and 1997 was as follows:

**1998 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 85,466	\$ 86,282	\$ 816
Special Revenue	81,848	86,145	4,297
Capital Projects	-	136,474	136,474
Fiduciary	2	18	16
Total	\$ 167,316	\$ 308,919	\$ 141,603

**1998 Budgeted vs. Actual Budgetary Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 111,889	\$ 94,244	\$ 17,645
Special Revenue	132,614	98,984	33,630
Capital Projects	136,474	136,474	-
Fiduciary	-	-	-
Total	\$ 380,977	\$ 329,702	\$ 51,275

**JACKSON TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**3. Budgetary Activity (Continued)**

**1997 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 24,648	\$ 36,682	\$ 12,034
Special Revenue	96,042	80,475	(15,567)
Debt Service	24,000	18,403	(5,597)
Fiduciary	<u>12</u>	<u>18</u>	<u>6</u>
Total	<u>\$ 144,702</u>	<u>\$ 135,578</u>	<u>\$ (9,124)</u>

**1997 Budgeted vs. Actual Budgetary Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 44,254	\$ 38,755	\$ 5,499
Special Revenue	107,632	74,648	32,984
Debt Service	-	15,807	(15,807)
Fiduciary	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 151,886</u>	<u>\$ 129,210</u>	<u>\$ 22,676</u>

**4. Property Tax**

Real property taxes become a lien on January 1 proceeding 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 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.

**JACKSON TOWNSHIP  
COSHOCOTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**5. Debt Service**

Debt outstanding at December 31, 1998:

	<u>Principal</u>	<u>Interest Rate</u>
Note Payable:		
Financial Institution - Equipment	\$ 25,500	5.90%
Note Payable:		
Financial Institution - Real Estate	<u>40,000</u>	5.77%
Total	<u>\$ 65,500</u>	

The unsecured loans to the Financial Institution relate to the purchase of tractors and storage buildings. The loans will be paid in annual installments of \$12,750 plus interest at a rate of 5.90% and \$8,000 plus interest at a rate of 5.77%. The following schedule is a summary of the expected maturities of the above obligations.

Amortization of the following debt is scheduled as follows:

<u>Year Ending December 31:</u>	<u>Financial Institution Note Payable Equipment</u>	<u>Financial Institution Note Payable Real Estate</u>
1999	\$ 12,750	\$ 8,000
2000	12,750	8,000
2001	-	8,000
2002	-	8,000
2003	<u>-</u>	<u>8,000</u>
Total	<u>\$ 25,500</u>	<u>\$ 40,000</u>

**JACKSON TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**6. Retirement Systems**

The Township's Trustees, Clerk and other employees of the Township belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement health care, 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 1998 and 1997, members of PERS 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, 1998.

**7. Risk Management**

The Township maintains insurance coverage through Ohio Risk Management that provides the following coverages:

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

The Township also provides health and life insurance to the Township Trustees, Township Clerk, and full time employees through a private carrier.

# WOLFE, WILSON, & PHILLIPS, INC.

## CERTIFIED PUBLIC ACCOUNTANTS

37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701

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### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.

Board of Trustees  
Jackson Township  
Coshocton, Ohio

We have audited the financial statements of Jackson Township as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated February 26, 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 Jackson Township's combined 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 immaterial instances of noncompliance that we have reported to the management of Jackson Township in a separate letter dated February 26, 2000.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Jackson Township internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combined 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 weakness. 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 the 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 we have reported tot he management of Jackson Township in a separate letter dated February 26, 2000.

This report is intended for the information of the Board of Trustees, and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

*Wolfe, Wilson, & Phillips, Inc.*  
Zanesville, Ohio  
February 26, 2000

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Brad Wolfe, J.D. M.B.A., CPA  
Joseph W. Wilson, M.B.A., CPA, CMA  
Kenneth B. Phillips, CPA



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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JACKSON TOWNSHIP  
COSHOCTON 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.**

By: *Susan Babbitt*

Date: APRIL 27, 2000