



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

JACKSON TOWNSHIP
GUERNSEY COUNTY

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 and Fiduciary Fund Types – For the Year Ended December 31, 2001	3
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, 2000	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13
Schedule of Prior Audit Findings	15

This page intentionally left blank.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Jackson Township
Guernsey County
250 South 5th St.
Byesville, Ohio 43723

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000. 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 of Jackson Township, Guernsey County, as of December 31, 2001 and 2000, 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 May 10, 2002, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of 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, appearing to read "Jim Petro".

Jim Petro
Auditor of State

May 10, 2002

This page intentionally left blank.

**JACKSON TOWNSHIP
GUERNSEY 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>					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Fiduciary Funds	
Cash Receipts:						
Local Taxes	\$58,976	\$260,530	\$21,202	\$ 19,558	\$	\$340,708
Intergovernmental	92,685	110,910		19,558		223,153
Licenses, Permits, and Fees	319	14,600				14,919
Earnings on Investments	3,147	372			75	3,594
Other Revenue	6,351	12,600				18,951
Total Cash Receipts	161,478	399,012	21,202	19,558	75	601,325
Cash Disbursements:						
Current:						
General Government	97,250	322				97,572
Public Safety		86,627				86,627
Public Works	11,077	250,974				262,051
Health		62,497				62,497
Conservation - Recreation	2,950					2,950
Debt Service:						
Redemption of Principal			16,740			16,740
Interest and Fiscal Charges			4,486			4,486
Capital Outlay	147			19,558		19,705
Total Cash Disbursements	111,424	400,420	21,226	19,558	0	552,628
Total Cash Receipts Over/(Under) Cash Disbursements	50,054	(1,408)	(24)	0	75	48,697
Other Financing Receipts and (Disbursements):						
Transfers-In			40			40
Advances-In	1,000	1,016				2,016
Transfers-Out	(24)	(16)				(40)
Advances-Out	(1,000)	(1,000)	(16)			(2,016)
Other Sources	6,179	240				6,419
Total Other Financing Receipts/(Disbursements)	6,155	240	24	0	0	6,419
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	56,209	(1,168)	0	0	75	55,116
Fund Cash Balances, January 1	18,935	141,755	0	0	5,610	166,300
Fund Cash Balances, December 31	\$75,144	\$140,587	\$0	\$0	\$5,685	\$221,416

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

**JACKSON TOWNSHIP
GUERNSEY 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, 2000**

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:						
Local Taxes	\$58,180	\$285,362	\$9,639	\$ 23,258	\$	\$353,181
Intergovernmental	47,656	86,742				157,656
Licenses, Permits, and Fees	413	18,675				19,088
Earnings on Investments	3,606	387			105	4,098
Other Revenue	5,247	7,227				12,474
Total Cash Receipts	<u>115,102</u>	<u>398,393</u>	<u>9,639</u>	<u>23,258</u>	<u>105</u>	<u>546,497</u>
Cash Disbursements:						
Current:						
General Government	102,455	64				102,519
Public Safety		97,557				97,557
Public Works	10,608	183,230				193,838
Health		55,545				55,545
Conservation - Recreation	7,237					7,237
Debt Service:						
Redemption of Principal			7,740			7,740
Interest and Fiscal Charges			2,117			2,117
Capital Outlay	3,037	54,128		23,258		80,423
Total Cash Disbursements	<u>123,337</u>	<u>390,524</u>	<u>9,857</u>	<u>23,258</u>	<u>0</u>	<u>546,976</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(8,235)</u>	<u>7,869</u>	<u>(218)</u>	<u>0</u>	<u>105</u>	<u>(479)</u>
Other Financing Receipts and (Disbursements):						
Proceeds from Sale of Public Debt:						
Sale of Notes		45,000				45,000
Sale of Assets		9,128				9,128
Transfers-In		3,650	218			3,868
Advances-In	16,650	16,650				33,300
Transfers-Out	(3,650)	(218)				(3,868)
Advances-Out	(16,650)	(16,650)				(33,300)
Other Sources		2,330				2,330
Total Other Financing Receipts/(Disbursements)	<u>(3,650)</u>	<u>59,890</u>	<u>218</u>	<u>0</u>	<u>0</u>	<u>56,458</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(11,885)</u>	<u>67,759</u>	<u>0</u>	<u>0</u>	<u>105</u>	<u>55,979</u>
Fund Cash Balances, January 1	<u>30,820</u>	<u>73,996</u>	<u>0</u>	<u>0</u>	<u>5,505</u>	<u>110,321</u>
Fund Cash Balances, December 31	<u>\$18,935</u>	<u>\$141,755</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,610</u>	<u>\$166,300</u>

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

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Guernsey 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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Byesville to provide fire services and United Ambulance to provide ambulance services.

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. 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:

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 had the following significant Special Revenue Fund:

Road and Bridge Fund - This fund receives property tax money to construct, maintain and repair Township roads and bridges.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following significant Debt Service Fund:

Note Retirement Fund - This fund receives property tax money from the Road and Bridge Fund to pay principal and interest on outstanding note debt.

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

4. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Projects Fund:

Public Works Projects Fund - This fund receives monies from the Ohio Public Works Commission, passed through the Guernsey County Engineer's Office, to perform repairs on Township roads.

5. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Fund - This Expendable Trust Fund receives interest and donations toward the care of Township owned cemeteries.

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

A summary of 2001 and 2000 budgetary activity appears in Note 3.

E. 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.

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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

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

	2001	2000
Demand deposits	\$221,416	\$166,300

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000, follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$165,187	\$167,657	\$2,470
Special Revenue	374,623	399,252	24,629
Debt Service	21,210	21,242	32
Capital Projects	23,258	19,558	(3,700)
Fiduciary	100	75	(25)
Total	\$584,378	\$607,784	\$23,406

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$123,095	\$111,448	\$11,647
Special Revenue	503,950	400,436	103,514
Debt Service	21,226	21,226	0
Capital Projects	23,258	19,558	3,700
Total	\$671,529	\$552,668	\$118,861

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$104,762	\$115,102	\$10,340
Special Revenue	436,647	458,501	21,854
Debt Service	9,639	9,857	218
Capital Projects	23,258	23,258	0
Fiduciary	150	105	(45)
Total	\$574,456	\$606,823	\$32,367

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$132,850	\$126,987	\$5,863
Special Revenue	422,200	390,742	31,458
Debt Service	9,857	9,857	0
Capital Projects	23,258	23,258	0
Fiduciary	100	0	100
Total	\$588,265	\$550,844	\$37,421

Contrary to Ohio law, budgetary expenditures exceeded appropriations in the General Fund and Road and Bridge Fund at the legal level of control for the year ended December 31, 2000.

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 payment, 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
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT

Debt outstanding at December 31, 2001, was as follows:

	Principal	Interest Rate
General Obligation Notes - Backhoe	\$23,220	5.50%
General Obligation Notes - Tractor and Mower	36,000	6.15%
Total	\$59,220	

The general obligation notes were issued to finance the purchase of a new Case backhoe and a Massey Ferguson tractor with a boom mower to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority.

Amortization of the above debt, including interest, is scheduled as follows:

	General Obligation Notes - Backhoe	General Obligation Notes - Tractor with Mower
Year ending December 31:		
2002	\$9,017	\$11,214
2003	8,591	10,661
2004	8,166	10,107
2005		9,554
Total	\$25,774	\$41,536

6. 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. 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for January 1 through June 30, 2000, and for 2001. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

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

Jackson Township
Guernsey County
250 South 5th St.
Byesville, Ohio 43723

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 10, 2002. 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 2001-41030-001 through 2001-41030-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 10, 2002.

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

This report is intended solely for the information and use of 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, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

May 10, 2002

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-41030-001

Finding for Recovery

Jackson Township Resolution Number 1999-08 provides that twelve (12) sick days per year shall be granted to employees. The Resolution further provides that on retirement, the Board of Trustees will pay an employee twenty-five percent of their unused accrued sick days to a maximum of thirty days.

Township employee Billy R. Mikes, Jr.'s employment with the Township was terminated as of the payroll period ending October 15, 2000. As a part of his final payroll check, the Township Clerk paid Mr. Mikes for fifteen hours of unused sick leave at eight dollars (\$8.00) per hour, which represented his unused balance of sick days. Since Mr. Mikes did not retire, he was not due to be paid for any unused sick leave, which resulted in Mr. Mikes being overpaid by one hundred twenty dollars (\$120.00).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Billy R. Mikes, Jr., former Township employee, Donna Mallett, Jackson Township Clerk and the Ohio Farmers Insurance Company, Ms. Mallett's bonding company, jointly and severally, in the amount of one hundred twenty dollars (\$120.00), in favor of the Jackson Township Road and Bridge Fund.

FINDING NUMBER 2001-41030-002

Finding for Recovery

Jackson Township Resolution Number 1999-08 provides that twelve (12) sick days per year shall be granted to employees. The Resolution further provides that on retirement, the Board of Trustees will pay an employee twenty-five percent of their unused accrued sick days to a maximum of thirty days.

Township employee Douglas W. Devore resigned his employment with the Township as of the payroll period ending April 1, 2001. As a part of his final payroll check, the Township Clerk paid Mr. Devore for eighty-four hours of unused sick leave at nine dollars and twenty-five cents (\$9.25) per hour, which represented his unused balance of sick days. Since Mr. Devore did not retire, he was not due to be paid for any unused sick leave, which resulted in Mr. Devore being overpaid by seven hundred seventy-seven dollars (\$777.00).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Douglas W. Devore, former Township employee, Donna Mallett, Jackson Township Clerk and the Ohio Farmers Insurance Company, Ms. Mallett's bonding company, jointly and severally, in the amount of seven hundred seventy-seven dollars (\$777.00), in favor of the Jackson Township Cemetery Fund.

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

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

FINDING NUMBER 2001-41030-003

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

The following funds had expenditures which exceeded appropriations at the legal level of control for the year ended December 31, 2000:

General Fund	
Transfers-Out	\$ 3,650
Road and Bridge Fund	
Capital Outlay	
Machinery, Equipment, and Furniture	\$ 54,128

These variances resulted from posting audit adjustments necessary to agree legislatively approved amounts to the Township ledgers.

We recommend the Clerk post appropriations as approved by the Board of Trustees.

**JACKSON TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-41030-001	Ohio Rev. Code Section 5705.41(D) failure to certify funds.	Partially Corrected	We reported this finding in the management letter.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

JACKSON TOWNSHIP

GUERNSEY 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
JUNE 25, 2002**