

**JEFFERSON TOWNSHIP**

DAYTON REGION, GREENE COUNTY

**REGULAR AUDIT**

JANUARY 1, 1999 – DECEMBER 31, 2000





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

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Jefferson Township  
Greene County  
3188 Maysville Road  
Bowersville, Ohio 45307

We have reviewed the Independent Auditor's Report of Jefferson Township, Greene County, prepared by Vanderhorst & Manning CPAs, LLC, for the audit period January 1, 1999 through December 31, 2000. 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. Jefferson Township is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

June 21, 2001

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**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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**VANDERHORST & MANNING CPAs, LLC  
6105 NORTH DIXIE DRIVE  
DAYTON, OHIO 45414**

**REPORT OF INDEPENDENT ACCOUNTANTS**

Jefferson Township  
Greene County  
3188 Maysville Road  
Bowersville, Ohio 45307

Board of Trustees:

We have audited the accompanying financial statements of the Jefferson Township, Greene County, Ohio, (the Township), as of and for the years ended December 31, 2000 and December 31, 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Jefferson Township, Greene County, Ohio as of December 31, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated March 23, 2001 on our consideration of the Township's internal control over financial reporting and our test of its compliance with certain provisions of law, 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.

Jefferson Township  
Greene County  
Independent Accountants Report  
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This report is intended solely for the information and use of the audit committee, the Board of Trustees 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.

Vanderhorst & Manning CPAs, LLC  
Dayton, Ohio

March 23, 2001

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPES			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
<b>Cash Receipts:</b>				
Taxes	\$ 19,941	\$ 62,178	\$ 0	\$ 82,119
Charges for Services	0	2,000	0	2,000
Licenses, Permits and Fees	0	12,260	0	12,260
Intergovernmental Receipts	62,512	64,550	0	127,062
Interest	8,600	1,352	0	9,952
All Other Receipts	1,400	12,472	0	13,872
<b>Total Cash Receipts</b>	<u>92,453</u>	<u>154,812</u>	<u>0</u>	<u>247,265</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	57,162	0	0	57,162
Public Safety	0	40,037	0	40,037
Public Works	0	75,259	0	75,259
Health	2,256	9,693	0	11,949
Capital Outlay	4,700	102,745	13,333	120,778
<b>Total Cash Disbursements</b>	<u>64,118</u>	<u>227,734</u>	<u>13,333</u>	<u>305,185</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>28,335</u>	<u>(72,922)</u>	<u>(13,333)</u>	<u>(57,920)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds of Acquisition Note	0	40,000	0	40,000
Operating Transfers In	0	36,688	13,333	50,021
Operating Transfers Out	(36,688)	(13,333)	0	(50,021)
Contingencies	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<u>(36,688)</u>	<u>63,355</u>	<u>13,333</u>	<u>40,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,353)	(9,567)	0	(17,920)
<b>Fund Cash Balances, January 1, 2000</b>	<u>101,568</u>	<u>84,107</u>	<u>0</u>	<u>185,675</u>
<b>Fund Cash Balances, December 31, 2000</b>	<u>\$ 93,215</u>	<u>\$ 74,540</u>	<u>\$ 0</u>	<u>\$ 167,755</u>

The Notes to the Financial Statements are an integral part of this statement.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCE - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000

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	<b>Non-Expendable <u>Trust</u></b>
<b>Operating Cash Receipts:</b>	
Interest	\$ 120
<b>Operating Cash Disbursements:</b>	
Health	26
Supplies and Materials	<u>36</u>
Total Cash Disbursements	<u>62</u>
Operating Income	58
<b>Fund Cash Balance, January 1, 2000</b>	<u>3,044</u>
<b>Fund Cash Balance, December 31, 2000</b>	<u><u>\$ 3,102</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
<b>Cash Receipts:</b>				
Taxes	\$ 16,987	\$ 57,512	\$ 0	\$ 74,499
Changes for Services	0	3,000	0	3,000
Licenses, Permits and Fees	0	13,977	0	13,977
Intergovernmental Receipts	84,598	64,513	0	149,111
Interest	3,952	902	0	4,854
All Other Receipts	909	101,249	0	102,158
<b>Total Cash Receipts</b>	<u>106,446</u>	<u>241,153</u>	<u>0</u>	<u>347,599</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	37,529	0	0	37,529
Public Safety	0	21,249	0	21,249
Public Works	0	69,750	0	69,750
Health	2,042	114,331	0	116,373
Miscellaneous	0	0	0	0
Capital Outlay	917	8,430	0	9,347
Debt Service - Note Principal Payment	0	0	0	0
<b>Total Cash Disbursements</b>	<u>40,488</u>	<u>213,760</u>	<u>0</u>	<u>254,248</u>
<b>Total Receipts Over/(Under) Disbursements</b>	65,958	27,393	0	93,351
<b>Other Financing Receipts/(Disbursements):</b>				
Operating Transfers In	0	1,658	0	1,658
Operating Transfers Out	(1,658)	0	0	(1,658)
Other Financing Sources	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<u>(1,658)</u>	<u>1,658</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	64,300	29,051	0	93,351
<b>Fund Cash Balances, January 1, 1999</b>	<u>37,268</u>	<u>55,056</u>	<u>0</u>	<u>92,324</u>
<b>Fund Cash Balances, December 31, 1999</b>	<u>\$ 101,568</u>	<u>\$ 84,107</u>	<u>\$ 0</u>	<u>\$ 185,675</u>

The Notes to the Financial Statements are an integral part of this statement.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCE - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999

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	<b>Non-Expendable <u>Trust</u></b>
<b>Operating Cash Receipts:</b>	
Interest	\$ 130
<b>Operating Cash Disbursements:</b>	
Miscellaneous	14
Supplies and Materials	<u>68</u>
Total Cash Disbursements	<u>82</u>
Operating Income	48
<b>Fund Cash Balance, January 1, 1999</b>	<u>2,996</u>
<b>Fund Cash Balance, December 31, 1999</b>	<u><u>\$ 3,044</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of Entity**

Jefferson Township of Greene 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 general governmental services, including road maintenance, cemetery management and fire protection.

The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. 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**

Cash and Investments valued at cost.

**D. Fund Accounting**

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

**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.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**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 Funds:

Gasoline Tax Fund – This fund receives gasoline tax and motor vehicle tax money for maintaining and repairing Township roads.

Fire District Fund – This fund receives tax levy money and donations for providing fire protection to the Township.

Road and Bridge Fund – This fund receives property tax money for constructing, maintaining and repairing Township roads.

**Debt Service Fund:**

This debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds.

Debt Service Note – Money was used from this Fund to purchase a new fire truck.

**Fiduciary Funds (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. Other trust funds are classified as expendable. Funds for which the Township is acting in an agency capacity are classified as agency funds. The Township had the following significant fiduciary funds:

Cemetery Bequest Fund – A non-expendable trust fund. Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Budgetary Process**

The Ohio Revised Code requires that each fund 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 must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 individual commitments are made. Encumbrances outstanding at year-end are cancelled, and reappropriated in the subsequent year.

A summary of 2000 and 1999 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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Township.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 8,428	\$ 8,755
Certificate of Deposit	2,400	2,400
Savings	<u>266</u>	<u>283</u>
Total Deposits	\$ 11,094	\$ 11,438
Star Ohio	<u>159,763</u>	<u>177,281</u>
Total Deposits & Investments	<u>\$170,857</u>	<u>\$188,719</u>

**Deposits:**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 was as follows:

**2000 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 51,299	\$ 92,453	\$ 41,154
Special Revenue	234,663	231,500	(3,163)
Debt Service	13,333	13,333	0
Non-Expendable Trust	<u>140</u>	<u>120</u>	<u>(20)</u>
Total	<u>\$299,435</u>	<u>\$337,406</u>	<u>\$ 37,971</u>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 152,777	\$100,806	\$ 51,971
Special Revenue	318,770	241,067	77,703
Debt Service	13,333	13,333	0
Non-Expendable Trust	<u>3,184</u>	<u>62</u>	<u>3,122</u>
Total	<u>\$ 488,064</u>	<u>\$355,268</u>	<u>\$ 132,796</u>

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**3. BUDGETARY ACTIVITY (Continued)**

<b>Fund Type</b>	<b>1999 Budgeted vs. Actual Receipts</b>		
	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 43,719	\$106,446	\$ 62,727
Special Revenue	242,156	242,811	655
Debt Service	0	0	0
Non-Expendable Trust	<u>160</u>	<u>130</u>	<u>(30)</u>
Total	<u>\$286,035</u>	<u>\$349,387</u>	<u>\$ 63,352</u>

<b>Fund Type</b>	<b>1999 Budgeted vs. Actual Budgetary Basis Expenditures</b>		
	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 80,768	\$ 42,146	\$ 38,622
Special Revenue	295,419	213,760	81,659
Debt Service	0	0	0
Non-Expendable Trust	<u>3,156</u>	<u>82</u>	<u>3,074</u>
Total	<u>\$379,343</u>	<u>\$255,988</u>	<u>\$123,355</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Township Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Debt	\$ 26,667	5.42%

The general obligation notes were issued to finance the purchase of a 2000 fire truck for \$42,628.

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

Year Ending	General
<u>December 31:</u>	<u>Obligation</u>
	<u>Debt:</u>
2001	\$ 14,778
2002	<u>14,057</u>
Total	<u>\$ 28,835</u>

**6. RETIREMENT SYSTEMS**

The Township 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 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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and Omissions
- Official Liability Policy

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

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**7. CONTINGENT LIABILITIES**

The Township is not a defendant in any lawsuits that counsel believes will materially adversely affect the Township's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**8. SUBSEQUENT EVENTS**

No events have occurred subsequent to the financial statements, which would have a material impact.

**VANDERHORST & MANNING CPAs, LLC  
6105 NORTH DIXIE DRIVE  
DAYTON, OHIO 45414**

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

Jefferson Township  
Greene County  
3188 Maysville Road  
Bowersville, Ohio 45307

Board of Trustees:

We have audited the financial statements of Jefferson Township, Greene County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated March 23, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 management of the Township in a separate letter dated March 23, 2001.

**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 March 23, 2001

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

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

Vanderhorst & Manning CPAs, LLC  
Dayton, Ohio

March 23, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
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800-282-0370  
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**JEFFERSON TOWNSHIP**

**GREENE 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  
JULY 3, 2001**