



**JACKSON TOWNSHIP
STARK COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

JACKSON TOWNSHIP
STARK COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Jackson Township
Stark County
5735 Wales Avenue, NW
Massillon, Ohio 44646

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Stark County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 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 audits.

We conducted our audits 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 audits 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 audits provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2000 and 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 *Government Auditing Standards*, we have also issued our report dated April 11, 2001 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. This 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 audits.

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

Jim Petro
Auditor of State

April 11, 2001

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**JACKSON TOWNSHIP
STARK 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$630,724	\$9,719,607		\$10,350,331
Special Assessments		67,578		67,578
Intergovernmental	2,840,431	1,336,201	\$724,418	4,901,050
Charges for Services	239,462	398,380		637,842
Licenses, Permits and Fees		125,894		125,894
Fines & Forfeitures	73,097	13,289		86,386
Earnings on Investments	1,046,734	1,301		1,048,035
Miscellaneous	30,233	125,815	800	156,848
Total Cash Receipts	<u>4,860,681</u>	<u>11,788,065</u>	<u>725,218</u>	<u>17,373,964</u>
Cash Disbursements:				
Current:				
General Government	1,552,198	152,999		1,705,197
Public Safety	45,920	8,274,600		8,320,520
Public Works	32,850	1,442,257		1,475,107
Health	232,123			232,123
Conservation - Recreation		710,992		710,992
Capital Outlay	114,250	1,637,300	1,927,936	3,679,486
Total Cash Disbursements	<u>1,977,341</u>	<u>12,218,148</u>	<u>1,927,936</u>	<u>16,123,425</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>2,883,340</u>	<u>(430,083)</u>	<u>(1,202,718)</u>	<u>1,250,539</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		748,481	6,082,050	6,830,531
Transfers-Out	(6,790,620)	(50,000)		(6,840,620)
Other Sources	17,672			17,672
Total Other Financing Receipts/(Disbursements)	<u>(6,772,948)</u>	<u>698,481</u>	<u>6,082,050</u>	<u>7,583</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(3,889,608)</u>	<u>268,398</u>	<u>4,879,332</u>	<u>1,258,122</u>
Fund Cash Balances, January 1 (Restated - Note 7)	<u>7,153,545</u>	<u>3,439,584</u>	<u>5,861,380</u>	<u>16,454,509</u>
Fund Cash Balances, December 31	<u>\$3,263,937</u>	<u>\$3,707,982</u>	<u>\$10,740,712</u>	<u>\$17,712,631</u>
Reserves for Encumbrances, December 31	<u>\$97,774</u>	<u>\$327,701</u>	<u>\$3,816,254</u>	<u>\$4,241,729</u>

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

**JACKSON TOWNSHIP
STARK 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$595,605	\$9,612,434		\$10,208,039
Special Assessments			\$72,744	72,744
Intergovernmental	5,588,266	1,342,090		6,930,356
Charges for Services	221,320	295,474		516,794
Licenses, Permits and Fees		136,804		136,804
Fines & Forfeitures	40,058	7,665		47,723
Earnings on Investments	668,438	7,892		676,330
Miscellaneous	3,168	124,920		128,088
Total Cash Receipts	<u>7,116,855</u>	<u>11,527,279</u>	<u>72,744</u>	<u>18,716,878</u>
Cash Disbursements:				
Current:				
General Government	1,492,063	124,427		1,616,490
Public Safety	52,668	7,814,117		7,866,785
Public Works	37,682	1,266,778	43,912	1,348,372
Health	223,872			223,872
Conservation - Recreation		642,463		642,463
Capital Outlay	403,376	2,179,354		2,582,730
Total Cash Disbursements	<u>2,209,661</u>	<u>12,027,139</u>	<u>43,912</u>	<u>14,280,712</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>4,907,194</u>	<u>(499,860)</u>	<u>28,832</u>	<u>4,436,166</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		905,121	5,861,380	6,766,501
Transfers-Out	(907,780)	(5,861,380)		(6,769,160)
Other Sources	4,048			4,048
Total Other Financing Receipts/(Disbursements)	<u>(903,732)</u>	<u>(4,956,259)</u>	<u>5,861,380</u>	<u>1,389</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>4,003,462</u>	<u>(5,456,119)</u>	<u>5,890,212</u>	<u>4,437,555</u>
Fund Cash Balances, January 1	<u>3,150,083</u>	<u>8,820,763</u>	<u>46,108</u>	<u>12,016,954</u>
Fund Cash Balances, December 31	<u>\$7,153,545</u>	<u>\$3,364,644</u>	<u>\$5,936,320</u>	<u>\$16,454,509</u>
Reserves for Encumbrances, December 31	<u>\$115,397</u>	<u>\$534,811</u>	<u>\$200</u>	<u>\$650,408</u>

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

**JACKSON TOWNSHIP
STARK COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
INTERNAL SERVICE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000	1999
Operating Cash Receipts:		
Charges for Services	\$1,355,507	\$916,532
Operating Cash Disbursements:		
Contractual Services	1,270,982	1,018,227
Operating Income/(Loss)	84,525	(101,695)
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers	84,525	(101,695)
Transfers-In	10,089	2,659
Net Receipts Over/(Under) Disbursements	94,614	(99,036)
Fund Cash Balances, January 1	126,177	225,213
Fund Cash Balances, December 31	\$220,791	\$126,177
Reserves for Encumbrances, December 31	\$0	\$0

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

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**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Stark 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 general governmental services, including park operations, fire and police 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. Cash and Investments

Certificates of deposit are valued at cost. Additionally, the Township invested in a repurchase agreement (overnight sweep) in both years.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

Fire District Fund - This fund receives tax levy money for the purpose of providing and maintaining fire apparatus, appliances, buildings, sources of water supply and materials, or the payment of permanent, part-time, or volunteer firemen or to provide ambulance or emergency medical services.

Police District Fund - This fund receives tax levy money for the purpose of providing and maintaining police apparatus, equipment, or payment of permanent, part-time police officers.

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Projects Funds:

Frank Avenue Fund - This fund received a grant from OPWC to widen, add turn lanes, and repair Frank Avenue.

Highway Capital Projects Reserves Fund - This fund received transfers from various other funds for the purpose of construction and/or performance of engineering services for various road improvement projects.

4. Internal Service Fund

This fund is used to account for services provided by one department to other departments of the government unit. The Township had the following Internal Service Fund:

Self-funded Insurance Medical Fund - This fund receives insurance premium payments used to pay medical claims of full-time employees enrolled in the health insurance plan.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 basis of accounting used by the Township.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments 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	(\$81,578)	\$55,686
Certificates of deposit	<u>15,800,000</u>	<u>14,000,000</u>
Total deposits	<u>15,718,422</u>	<u>14,055,686</u>
Repurchase agreements	<u>2,215,000</u>	<u>2,525,000</u>
Total deposits and investments	<u><u>\$17,933,422</u></u>	<u><u>\$16,580,686</u></u>

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

Investments: The repurchase agreement is an overnight sweep account reported at cost.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,589,952	\$4,878,353	\$288,401
Special Revenue	12,485,024	12,536,546	51,522
Capital Projects	6,806,868	6,807,268	400
Internal Service	<u>1,192,985</u>	<u>1,365,596</u>	<u>172,611</u>
Total	<u><u>\$25,074,829</u></u>	<u><u>\$25,587,763</u></u>	<u><u>\$512,934</u></u>

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,674,063	\$8,865,735	\$2,808,328
Special Revenue	15,924,608	12,595,849	3,328,759
Capital Projects	12,668,248	5,744,190	6,924,058
Internal Service	1,319,162	1,270,982	48,180
Total	<u>\$41,586,081</u>	<u>\$28,476,756</u>	<u>\$13,109,325</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$6,817,891	\$7,120,903	\$303,012
Special Revenue	12,383,764	12,432,400	48,636
Capital Projects	5,934,124	5,934,124	0
Internal Service	828,345	919,191	90,846
Total	<u>\$25,964,124</u>	<u>\$26,406,618</u>	<u>\$442,494</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$9,967,974	\$3,232,838	\$6,735,136
Special Revenue	21,204,527	18,423,330	2,781,197
Capital Projects	5,980,232	44,112	5,936,120
Internal Service	1,053,558	1,018,227	35,331
Total	<u>\$38,206,291</u>	<u>\$22,718,507</u>	<u>\$15,487,784</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding 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.

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

4. PROPERTY TAX (Continued)

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

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

5. RETIREMENT SYSTEMS

The Township's full-time fire fighters belong to the Police and Firemen's Disability and Pension Fund (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 24% of their wages. Law enforcement PERS members contributed 9% of their gross salaries and all other PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 16.7% of law enforcement and 10.84% for 2000 and 13.55% for 1999 of all other PERS participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

The Township has established a medical self-insurance fund for the purpose of paying medical claims of the Township's full-time employees and their covered dependents. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actually determined cost per employee.

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

7. CHANGE IN FUND STRUCTURE

The Township changed its method of accounting and reporting for special assessment activity. The activity was previously accounted for in a Capital Projects Fund Type. In 2000, the Township started to credit its special assessment monies into a Special Revenue Fund Type. The effect of this change on fund balance as previously reported as of December 31, 1999, is as follows:

	Special Revenue Fund Type	Capital Projects Fund Type
Fund Cash Balance originally stated, December 31, 1999	\$3,364,644	\$5,936,320
Adjustment	74,940	(74,940)
Restated Fund Cash Balances, January 1, 2000	\$3,439,584	\$5,861,380

The change also had the following effect on Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements as previously reported as of December 31, 1999.

	Special Revenue Fund Type	Capital Projects Fund Type
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(\$5,456,119)	\$5,890,212
Adjustment	74,940	(74,940)
Restated Excess of Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements, for the year ended January 1, 1999	(\$5,381,179)	\$5,815,272

**JACKSON TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

8. JOINT VENTURE

The Township participates in the Local Organized Governments in Cooperation (LOGIC), a statutorily created political subdivision of the State formed in 1986 to provide safety dispatching services. LOGIC is a joint venture among the Township, the City of Massillon, the Village of Canal Fulton, and Hills and Dales Village, with each participant providing one representative. Each representative has a membership share based on the percentage of contractual financial contributions to the total funding, and each participant is entitled to vote its percentage share. The board has total authority over the operation of LOGIC, including budgeting, appropriation, contracting, and designating management. Continued existence of LOGIC is dependent on the Township's continued participation. LOGIC does not provide specific financial benefits or impose specific financial burdens on the Township. During 2000 and 1999, the Township made contributions of \$327,499 and \$326,866, respectively, but does not have an equity interest in LOGIC. Financial statements of LOGIC may be obtained from Local Organized Governments in Cooperation, Canton, Ohio.

9. COMPONENT UNIT

The Jackson Township Community Improvement Corporation (CIC) is a not-for-profit corporation created under Chapter 1724 of the Ohio Revised Code. The purpose of the CIC is to advance, encourage and promote industrial, economic, commercial and civic development of the Township. The Township appoints four of the nine CIC Board of Trustee members and presently a majority of the CIC funding is received from the Township. The CIC is a component unit of the Township, as the Township is financially accountable for the CIC under the criteria of Governmental Accounting Standards Board Statement No. 14. Separately issued financial statements can be obtained from the CIC, 5735 Wales Avenue NW, Massillon Ohio 44646.

10. CONTINGENT LIABILITIES

The Township is defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially or adversely affect the Township's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the state 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.

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STATE OF OHIO
OFFICE OF THE AUDITOR

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

Jackson Township
Stark County
5735 Wales Avenue, NW
Massillon, Ohio 44646

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Stark County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 11, 2001. We conducted our audits 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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 certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 11, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered 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 April 11, 2001.

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

This report is intended 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.

Jim Petro
Auditor of State

April 11, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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JACKSON TOWNSHIP

STARK 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 7, 2001**