



**Auditor of State
Betty Montgomery**

**JACKSON TOWNSHIP
KNOX COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Jackson Township
Knox County
28463 McKee Road
Frazesburg, Ohio 43822

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Knox County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 2001. 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2002, and December 31, 2001, and its combined cash receipts and cash 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 July 7, 2003, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 7, 2003

**JACKSON TOWNSHIP
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$10,243	\$23,246	\$0	\$33,489
Intergovernmental	33,333	69,083	191,353	293,769
Earnings on Investments	252	252	0	504
Other Revenue	<u>2</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total Cash Receipts	<u>43,830</u>	<u>92,581</u>	<u>191,353</u>	<u>327,764</u>
Cash Disbursements:				
Current:				
General Government	36,312	0	0	36,312
Public Works	1,699	82,156	0	83,855
Debt Service:				
Redemption of Principal	13,250	1,250	0	14,500
Interest and Fiscal Charges	895	614	0	1,509
Capital Outlay	<u>15,000</u>	<u>35,131</u>	<u>191,353</u>	<u>241,484</u>
Total Cash Disbursements	<u>67,156</u>	<u>119,151</u>	<u>191,353</u>	<u>377,660</u>
Total Receipts (Under) Disbursements	<u>(23,326)</u>	<u>(26,570)</u>	<u>0</u>	<u>(49,896)</u>
Other Financing Receipts:				
Proceeds from Sale of Public Debt:				
Sale of Notes	<u>15,000</u>	<u>35,000</u>	<u>0</u>	<u>50,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(8,326)	8,430	0	104
Fund Cash Balances, January 1, 2002	<u>25,739</u>	<u>34,539</u>	<u>0</u>	<u>60,278</u>
Fund Cash Balances, December 31, 2002	<u>\$17,413</u>	<u>\$42,969</u>	<u>\$0</u>	<u>\$60,382</u>

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

**JACKSON TOWNSHIP
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$9,652	\$21,923	\$31,575
Intergovernmental	45,707	67,019	112,726
Earnings on Investments	495	312	807
Other Revenue	1	36	37
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	55,855	89,290	145,145
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	37,847	0	37,847
Public Works	1,425	70,389	71,814
Debt Service:			
Redemption of Principal	0	4,000	4,000
Interest and Fiscal Charges	0	981	981
Capital Outlay	0	196	196
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	39,272	75,566	114,838
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	16,583	13,724	30,307
	<hr/>	<hr/>	<hr/>
Other Financing Receipts:			
Other Sources	826	0	826
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	17,409	13,724	31,133
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1, 2001	8,330	20,815	29,145
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31, 2001	<u>\$25,739</u>	<u>\$34,539</u>	<u>\$60,278</u>

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

**JACKSON TOWNSHIP
KNOX COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Knox 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. The Township contracts with the Bladenburg Fire District to provide fire services and 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. Cash

The Township maintains an interest bearing checking account.

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 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 money to pay for constructing, maintaining and repairing Township roads.

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

**BENNINGTON TOWNSHIP
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Fund

This fund is 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 Fund:

Issue II Fund – The Township received a grant from the State of Ohio for a road work project on Mount Zion Road during fiscal year 2002.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, or object level of 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. The Township did not encumber all commitments as required by law.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick 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.

**JACKSON TOWNSHIP
KNOX COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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:

	2002	2001
Demand deposits	\$60,384	\$60,278

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,771	\$58,830	\$12,059
Special Revenue	127,339	127,581	242
Capital Projects	191,353	191,353	0
Total	\$365,463	\$377,764	\$12,301

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$72,510	\$67,156	\$5,354
Special Revenue	161,278	119,151	42,127
Capital Projects	191,353	191,353	0
Total	\$425,141	\$377,660	\$47,481

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$34,093	\$56,681	\$22,588
Special Revenue	89,212	89,290	78
Total	\$123,305	\$145,971	\$22,666

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$42,423	\$39,272	\$3,151
Special Revenue	110,026	75,566	34,460
Total	\$152,449	\$114,838	\$37,611

**JACKSON TOWNSHIP
KNOX COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 payments, the first half is due December 31. The second half payment is due the following June 20.

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

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

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
Sale of Notes (land & building purchase)	\$47,500	5.20%

A note was issued in 2001 to partially finance the purchase of a backhoe. This debt was paid off in 2002. The sale of notes was issued in 2002 to finance the purchase of land and a building to be used for various township purposes. The notes are collateralized by a tax levy.

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

	Sale of Notes
Year ending December 31:	
2003	\$7,402
2004	7,145
2005	6,885
2006	6,625
2007	6,365
2008 – 2012	25,425
Total	\$59,847

6. RETIREMENT SYSTEM

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The 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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and 2002. The Township has paid all contributions required through December 31, 2002.

**JACKSON TOWNSHIP
KNOX COUNTY**

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

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

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**Auditor of State
Betty Montgomery**

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

Jackson Township
Knox County
28463 McKee Road
Frazeyburg, Ohio 43822

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Knox County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 2001, and have issued our report thereon dated July 7, 2003. 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 2002-001 and 2002-002.

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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated July 7, 2003.

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Jackson Township
Knox County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
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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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 7, 2003

**JACKSON TOWNSHIP
KNOX COUNTY**

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

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

FINDING NUMBER 2002-001

Prior Certification

Ohio Rev. Code Section 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance by the issuance of a regular certificate, a blanket certificate, or a super blanket certificate. Blanket certificates can be issued for an amount not exceeding \$5,000 against any specific line item account over a period not exceeding 3 months, and not extending beyond the end of the current fiscal year. A super blanket certificate may be issued for any amount from a specific line item appropriation account in a specific fund, for most recurring or reasonable predictable operating expenditures. Super blanket certificates may not extend beyond the end of the current fiscal year.

This section also provides two exceptions to the above requirements:

- A. If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was both at the time of the contract or order and at the time of the certificate appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within thirty days from the receipt of such certificate (a then and now certificate), if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees upon completion of the then and now certificate, provided that the expenditure is otherwise lawful. As of April 7, 2003, this amount was increased to three thousand dollars.

Seventy-one percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred and neither of the exceptions provided for were used. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of Township funds being over expended or exceeding budgetary spending limitations, we recommend that the Township Clerk certify that the funds are or will be available prior to obligation by Township personnel. When prior certification is not possible, then and now certification should be utilized.

**JACKSON TOWNSHIP
KNOX COUNTY**

**SCHEDULE OF FINDINGS (Continued)
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-002

House Bill 712 passed by the Ohio General Assembly became effective on December 8, 2000. This legislation amended R.C. 505.24 providing an automatic increase in the per-diem salary amount payable to township trustees.

Op. Atty. Gen. No. 43, (OAG 2000-43), dated December 29, 2000, discusses in-term compensation increases for township trustees, and clarifies the requirements of R.C. section 505.24 and Article II, section 20 of the Ohio Constitution. As explained in OAG 2000-43, if a board of township trustees passes a resolution increasing the annual salary for township trustees pursuant to R. C. 505.24, the trustees who are holding office at the time the increase is approved are prohibited by Article II, section 20 from receiving the higher salary during their term of office, even though the increase does not result from action by the General Assembly, and even though the increase does not exceed the maximum salary permitted under R.C. 505.24.

For fiscal year 2001, the Jackson Township Board of Trustees increased, via resolution, their annual compensation from \$4,380 to \$6,229 (which according to R.C. 505.24 (B) (3) was the statutory maximum for fiscal year 2001 in townships having a budget of more than one hundred thousand dollars but not more than two hundred fifty thousand dollars). Three Township Trustees, each of whom was in the middle of his term as trustee, were paid \$6,229 for fiscal year 2001 (see chart below). This amounts to \$1,849 more than they were entitled to pursuant to Article II, section 20 of the Ohio Constitution.

OAG 2000-43 also specifies that, if a board of township trustees passes a resolution that fixes the annual salary of township trustees as the maximum amount permitted under R.C. 505.24, without setting forth a specific dollar figure, Article II, section 20 prohibits a trustee from receiving an in-term increase in salary that results from a change by the General Assembly to the compensation scheme or compensation rates of R.C. 505.24 during the trustee's term.

For fiscal year 2002, the Township Trustees passed a resolution stating that the trustees would receive the "maximum" amount of compensation permitted under the Ohio Revised Code for fiscal year 2002. (According to R.C. 505.24, the statutory maximum for townships having a budget of more than one hundred thousand dollars, but not more than two hundred fifty thousand dollars was to be \$6,415. Note that this township's "budget" increased one step in March 29, 2002, making the pro-rated maximum annual amount \$7,175 for fiscal year 2002). One trustee, who was serving in the middle of his term as trustee, was compensated in the amount of \$6,229. This amounts to \$1,849 more than he was entitled to pursuant to Article II, section 20 of the Ohio Constitution.

A schedule of the effect of these increases is below:

**JACKSON TOWNSHIP
KNOX COUNTY**

**SCHEDULE OF FINDINGS (Continued)
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-002 (Continued)

Name/Term	Year	Amount Paid	Allowable per ORC Requirements & Attorney General Opinion 2002-043	Amount Over Paid
<i>Charles Betts</i>				
Term: 1998-2001	2001	\$6,229	\$4,380	\$1,849
<i>James Dugan</i>				
Term: 1998-2001	2001	\$6,229	\$4,380	\$1,849
<i>Larry Morningstar</i>				
Term: 2000-2003	2001	\$6,629	\$4,380	\$1,849
	2002	6,629	4,380	1,849
	Total	\$12,458	\$8,760	\$3,698
Totals		\$24,916	\$17,520	\$7,396

The above findings were repaid on August 19, and 25th, 2003, and September 10, 2003. \$1,849 was repaid to the General Fund and \$5, 547 was repaid to the Gas Tax Fund.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

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JACKSON TOWNSHIP

KNOX 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
OCTOBER 9, 2003**