



**Auditor of State  
Betty Montgomery**



**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**TABLE OF CONTENTS**

| <b>TITLE</b>   | <b>PAGE</b> |
|--|-------------|
| Independent Accountants' Report.....   | 1           |
| Combined Statement of Cash Receipts, Cash Disbursements, and<br>Changes in Fund Cash Balances - All Governmental Fund Types -<br>For the Year Ended December 31, 2003..... | 3           |
| Combined Statement of Cash Receipts, Cash Disbursements, and<br>Changes in Fund Cash Balances - All Governmental Fund Types -<br>For the Year Ended December 31, 2002..... | 4           |
| Notes to the Financial Statements .....  | 5           |
| Independent Accountants' Report on Compliance and on Internal Control<br>Required by <i>Government Auditing Standards</i> .....  | 11          |
| Schedule of Findings.....  | 13          |

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Bedford Township  
Meigs County  
42774 Helwig Ridge Road  
Shade, Ohio 45776

To the Board of Trustees:

We have audited the accompanying financial statements of the Bedford Township, Meigs County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002. 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.

The Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

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 and reserves for encumbrances of Bedford Township, Meigs County, as of December 31, 2003 and 2002, 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 26, 2004 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 Section 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

September 16, 2004

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

|   | <u>Governmental Fund Types</u> |                            | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> |   |
| <b>Cash Receipts:</b>                               |                                |                            |   |
| Local Taxes   | \$13,592                       | \$9,514                    | \$23,106                                |
| Intergovernmental                                   | 21,097                         | 118,530                    | 139,627                                 |
| Earnings on Investments                             | 360                            | 136                        | 496                                     |
| Other Revenue                                       | 1,572                          |                            | 1,572                                   |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Receipts                                 | 36,621                         | 128,180                    | 164,801                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| <b>Cash Disbursements:</b>                          |                                |                            |   |
| Current:  |                                |                            |   |
| General Government                                  | 39,673                         |                            | 39,673                                  |
| Public Safety                                       |                                | 1,800                      | 1,800                                   |
| Public Works  |                                | 122,011                    | 122,011                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Disbursements                            | 39,673                         | 123,811                    | 163,484                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Receipts Over/(Under) Cash Disbursements | (3,052)                        | 4,369                      | 1,317                                   |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| Fund Cash Balances, January 1                       | 27,175                         | 21,631                     | 48,806                                  |
|   | <hr/>                          | <hr/>                      | <hr/>                                   |
| <b>Fund Cash Balances, December 31</b>              | <b><u>\$24,123</u></b>         | <b><u>\$26,000</u></b>     | <b><u>\$50,123</u></b>                  |

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

**BEDFORD TOWNSHIP  
MEIGS 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> |                            | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|---|--------------------------------|----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> |   |
| <b>Cash Receipts:</b>                               |                                |                            |   |
| Local Taxes   | \$12,040                       | \$8,428                    | \$20,468                                |
| Intergovernmental                                   | 33,204                         | 68,054                     | 101,258                                 |
| Earnings on Investments                             | 487                            | 456                        | 943                                     |
| Other Revenue                                       | 737                            | 300                        | 1,037                                   |
|   | <u>46,468</u>                  | <u>77,238</u>              | <u>123,706</u>                          |
| <b>Total Cash Receipts</b>                          |                                |                            |   |
| <b>Cash Disbursements:</b>                          |                                |                            |   |
| Current:  |                                |                            |   |
| General Government                                  | 39,673                         |                            | 39,673                                  |
| Public Safety                                       | 3,300                          |                            | 3,300                                   |
| Public Works  |                                | 78,341                     | 78,341                                  |
|   | <u>42,973</u>                  | <u>78,341</u>              | <u>121,314</u>                          |
| <b>Total Cash Disbursements</b>                     |                                |                            |   |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>3,495</u>                   | <u>(1,103)</u>             | <u>2,392</u>                            |
| Fund Cash Balances, January 1                       | <u>23,680</u>                  | <u>22,734</u>              | <u>46,414</u>                           |
| <b>Fund Cash Balances, December 31</b>              | <u><b>\$27,175</b></u>         | <u><b>\$21,631</b></u>     | <u><b>\$48,806</b></u>                  |

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

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Bedford Township, Meigs 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 (public works), cemetery maintenance (health), and fire protection (public safety). The Township contracts with the Pomeroy Fire Department to provide fire and emergency 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 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:

*Motor Vehicle License Tax Fund* - This fund receives motor vehicle license tax money to pay for constructing, maintaining and repairing Township roads.

*Gasoline Tax Fund* - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

*FEMA Fund* - This fund received Federal Emergency Management Assistance grant money to reimburse the Township for expenditures related to disaster recovery after the 2003 ice storm.

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

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

**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 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. 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 2003 and 2002 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.

**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:

|                 |                 |                 |
|-----------------|-----------------|-----------------|
|                 | <u>2003</u>     | <u>2002</u>     |
| Demand deposits | <u>\$50,123</u> | <u>\$48,806</u> |

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

| 2003 Budgeted vs. Actual Receipts |                      |                    |          |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$30,382             | \$36,621           | \$6,239  |
| Special Revenue                   | 127,758              | 128,180            | 422      |
| Total                             | \$158,140            | \$164,801          | \$6,661  |

| 2003 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |          |
|---|----------------------------|---------------------------|----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance |
| General   | \$57,557                   | \$39,673                  | \$17,884 |
| Special Revenue                                       | 149,425                    | 123,811                   | 25,614   |
| Total   | \$206,982                  | \$163,484                 | \$43,498 |

| 2002 Budgeted vs. Actual Receipts |                      |                    |          |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$30,501             | \$46,468           | \$15,967 |
| Special Revenue                   | 68,570               | 77,238             | 8,668    |
| Total                             | \$99,071             | \$123,706          | \$24,635 |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |          |
|---|----------------------------|---------------------------|----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance |
| General   | \$52,780                   | \$42,973                  | \$9,807  |
| Special Revenue                                       | 91,304                     | 78,341                    | 12,963   |
| Total   | \$144,084                  | \$121,314                 | \$22,770 |

**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 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.

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**6. RETIREMENT SYSTEMS**

The Township's certified elected officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. 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 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2003.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Government belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. 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. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, 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 \$100,000 on any specific loss with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding 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 township.

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

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:

| Casualty Coverage | 2003                    | 2002                    |
|-------------------|-------------------------|-------------------------|
| Assets            | \$27,792,223            | \$23,757,036            |
| Liabilities       | (11,791,300)            | (9,197,512)             |
| Retained earnings | <del>\$16,000,923</del> | <del>\$14,559,524</del> |

| Property Coverage | 2003                   | 2002                   |
|-------------------|------------------------|------------------------|
| Assets            | \$6,791,060            | \$6,596,996            |
| Liabilities       | (750,956)              | (1,204,326)            |
| Retained earnings | <del>\$6,040,104</del> | <del>\$5,392,670</del> |

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## **Auditor of State Betty Montgomery**

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

Bedford Township  
Meigs County  
42774 Helwig Ridge Road  
Shade, Ohio 45776

To the Board of Trustees:

We have audited the accompanying financial statements of Bedford Township, Meigs County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated September 16, 2004, wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 a certain instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated September 16, 2004.

#### **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 statement 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 the management of the Township in a separate letter dated September 16, 2004.

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Bedford Township  
Meigs County  
Independent Accountants' Report 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

September 16, 2004

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002**

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

**FINDING NUMBER 2003-001**

**Noncompliance Citation/Finding for Recovery Repaid Under Audit**

Ohio Rev. Code Section 505.601 allows a Board of Trustees, which does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, to reimburse any township officer or employee for each out-of-pocket premium that the officer or employee incurs for insurance policies described in division (A) of section 505.60 of the Revised Code that the officer or employee otherwise obtains, if all of the following conditions are met:

- (A) The board of township trustees adopts a resolution that states that the township has chosen not to procure a health care plan under Section 505.60 of the Revised Code and has chosen instead to reimburse its officers and employees for each out-of-pocket premium that they incur for insurance policies described in division (A) of Section 505.60 of the Revised Code that they otherwise obtain.
- (B) That resolution provides for a uniform maximum monthly or yearly payment amount for each officer or employee, beyond which the township will not reimburse the officer or employee.
- (C) That resolution states the specific benefits listed in division (A) of section 505.60 of the Revised Code for which the township will reimburse all officers and employees of the township. The township may not reimburse officers and employees for benefits other than those listed in division (A) of section 505.60 of the Revised Code.

The Board of Trustees adopted a resolution, dated March 11, 1996, stating that the Township shall offer all its trustees, clerk, and employees reimbursement for group health care insurance premiums charged by insurance companies or employers other than the Township. The resolution further stated that the amount the Township would reimburse all of its Board of Trustees, Township Clerk, and employees who participate in this reimbursement plan shall be the Board of Trustees', Township Clerk's, or employees' actual out-of-pocket premium costs, not to exceed \$150.00 per family coverage per month.

Subsequently, the Board of Trustees approved payment of all premiums for Board of Trustee Elmer Bailey and Board of Trustee Robert Hawk's Medicare Supplemental Insurance between January 1, 2002 and December 31, 2003 and specifically approved, at the Township's December 31, 2002 organizational meeting, reimbursement which exceeded the \$150.00 per month cap.

The following represents payments made to the Board of Trustees or on behalf of the Board of Trustees for insurance and supplemental insurance which exceeded the permitted reimbursement during the two year period.

| <u><b>Elmer F. Bailey</b></u>                    | <u><b>2002</b></u>       | <u><b>2003</b></u>       | <u><b>Total</b></u>      |
|--|--------------------------|--------------------------|--------------------------|
| Medicare Supplemental Insurance paid to A.A.R.P  | \$2,781.60               | \$2,862.78               | \$5,644.38               |
| Medicare Reimbursement paid to Elmer F. Bailey   | 648.00                   | 704.40                   | 1,352.40                 |
| Total Paid to/on behalf of Board of Trustee      | <u>\$3,429.60</u>        | <u>\$3,567.18</u>        | <u>\$6,996.78</u>        |
| Total Annual Reimbursement Allowed by Resolution | 1,800.00                 | 1,800.00                 | 3,600.00                 |
| Total Finding for Recovery                       | <u><u>\$1,629.60</u></u> | <u><u>\$1,767.18</u></u> | <u><u>\$3,396.78</u></u> |

**BEDFORD TOWNSHIP  
MEIGS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

|   |
|---|
| <b>FINDING RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b> |
|---|

**FINDING NUMBER 2003-001 (Continued)**

**Noncompliance Citation/Finding for Recovery Repaid Under Audit (Continued)**

**Ohio Rev. Code Section 505.601 (Continued)**

| <u>Robert F. Hawk</u>  | <u>2002</u>       | <u>2003</u>       | <u>Total</u>      |
|--|-------------------|-------------------|-------------------|
| Medicare Supplemental Insurance paid to Continental General Insurance Agency | \$1,941.85        | \$1,956.02        | \$3,897.87        |
| Medicare Reimbursement paid to Robert Hawk                                   | 648.00            | 704.40            | 1,352.40          |
| Total Paid to/on behalf of Trustee   | <u>\$2,589.85</u> | <u>\$2,660.42</u> | <u>\$5,250.27</u> |
| Total Annual Reimbursement Allowed by Resolution                             | <u>1,800.00</u>   | <u>1,800.00</u>   | <u>3,600.00</u>   |
| Total Finding for Recovery   | <u>\$ 789.85</u>  | <u>\$ 860.42</u>  | <u>\$1,650.27</u> |

In accordance with the foregoing facts pursuant to Ohio Rev. Code Section 117.28, we hereby issue a finding for recovery against Elmer F. Bailey and Ohio Township Association Risk Management Authority (OTARMA), his bonding company, jointly and severally, in the amount of \$3,396.78, for public moneys illegally expended, with \$3,082.19 in favor of the General Fund and \$314.59 in favor of the Road and Bridge Fund.

In accordance with the foregoing facts pursuant to Ohio Rev. Code Section 117.28, we hereby issue a finding for recovery against Robert F. Hawk and Ohio Township Association Risk Management Authority (OTARMA), his bonding company, jointly and severally, in the amount of \$1,650.27, for public moneys illegally expended, with \$1,446.59 in favor of the General Fund and \$203.68 in favor of the Road and Bridge Fund.

Robert F. Hawk repaid the Township \$1,650.27 on September 16, 2004 and Elmer F. Bailey repaid the Township \$3,396.78 on September 25, 2004.



**Auditor of State  
Betty Montgomery**

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800-282-0370

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**BEDFORD TOWNSHIP**

**MEIGS 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  
NOVEMBER 23, 2004**