



**Auditor of State
Betty Montgomery**

MEIGS TOWNSHIP
ADAMS COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Meigs Township
Adams County
160 Second Street Jacksonville
Peebles, Ohio 45660

To the Board of Trustees:

We have audited the accompanying financial statements of Meigs Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2002 and 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 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 the Township as of December 31, 2002, and 2001, 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 July 10, 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 the audit committee, management, the Board 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

July 10, 2003

**MEIGS TOWNSHIP
ADAMS 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>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Local Taxes	\$14,493	\$121,523	\$0	\$136,016
Intergovernmental	36,734	79,754		116,488
Charges for Services		8,300		8,300
Interest	2,544	682		3,226
Other Revenue		8,300		8,300
	<u>53,771</u>	<u>218,559</u>	<u>0</u>	<u>272,330</u>
Cash Disbursements:				
Current:				
General Government	57,891	2,270		60,161
Public Safety		82,743		82,743
Public Works		35,992		35,992
Health		31,151		31,151
Conservation - Recreation	1,798			1,798
Capital Outlay	286	39,103		39,389
	<u>59,975</u>	<u>191,259</u>	<u>0</u>	<u>251,234</u>
Total Receipts Over/(Under) Disbursements	<u>(6,204)</u>	<u>27,300</u>	<u>0</u>	<u>21,096</u>
Other Financing Receipts				
Other Sources	<u>2,695</u>			<u>2,695</u>
Total Other Financing Receipts	<u>2,695</u>	<u>0</u>	<u>0</u>	<u>2,695</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(3,509)	27,300	0	23,791
Fund Cash Balances, January 1	<u>39,999</u>	<u>177,314</u>	<u>1,077</u>	<u>218,390</u>
Fund Cash Balances, December 31	<u>\$36,490</u>	<u>\$204,614</u>	<u>\$1,077</u>	<u>\$242,181</u>

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

**MEIGS TOWNSHIP
ADAMS 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>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Local Taxes	\$12,866	\$113,389	\$0	\$126,255
Intergovernmental	40,339	72,211		112,550
Charges for Services		9,750		9,750
Interest	5,284	744		6,028
Other Revenue		4,371		4,371
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	58,489	200,465	0	258,954
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Disbursements:				
Current:				
General Government	53,424	2,030		55,454
Public Safety		40,000		40,000
Public Works		101,077		101,077
Health		28,031		28,031
Conservation - Recreation	9,420			9,420
Capital Outlay		44,297		44,297
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	62,844	215,435	0	278,279
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts Under Disbursements	(4,355)	(14,970)	0	(19,325)
	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Receipts				
Other Sources	2,139			2,139
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts	2,139	0	0	2,139
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(2,216)	(14,970)	0	(17,186)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	42,215	192,284	1,077	235,576
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$39,999	\$177,314	\$1,077	\$218,390
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The notes to the financial statements are an integral part of this statement.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Meigs Township, Adams 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 road and cemetery maintenance. The Township contracts with the Village of Peebles 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 Deposits

Township funds are deposited in a "NOW" checking account with a local commercial bank. The Township pools its cash to capture the highest rate of return.

D. Fund Accounting

The Township uses fund accounting to segregate cash deposits 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.

Fire Fund

This fund receives tax and intergovernmental receipts money to pay for fire protection for the Township residents.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness.

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. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio 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.

2. EQUITY IN POOLED CASH DEPOSITS

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

	<u>2002</u>	<u>2001</u>
Demand deposits	<u>\$218,390</u>	<u>\$242,181</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.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,700	\$56,466	\$6,766
Special Revenue	189,200	218,559	29,359
Total	\$238,900	\$275,025	\$36,125

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$98,862	\$59,975	\$38,887
Special Revenue	357,351	191,259	166,092
Total	\$456,213	\$251,234	\$204,979

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$52,000	\$60,628	\$8,628
Special Revenue	215,053	200,465	(14,588)
Total	\$267,053	\$261,093	(\$5,960)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$108,713	\$62,844	\$45,869
Special Revenue	387,714	215,435	172,279
Debt Service	1,077	0	1,077
Total	\$497,504	\$278,279	\$219,225

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 payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

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

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

4. PROPERTY TAX (Continued)

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 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. 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.

6. 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.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

<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>

The Township also provides health insurance to employees and officials through a private carrier through reimbursement.

7. COMPLIANCE

The Township did not post homestead and rollback revenues to the proper funds in 2001 and 2002. Audit adjustments were made to the financial statements and posted to the Township's financial records.

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**Auditor of State
Betty Montgomery**

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

Meigs Township
Adams County
160 Second Street Jacksonville
Peebles, Ohio 45660

To the Board of Trustees:

We have audited the accompanying financial statements of Meigs Township, Adams County, Ohio (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated July 10, 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 2002-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated July 10, 2003.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2002-001 and 2002-002.

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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable conditions described are material weaknesses.

We also 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 July 10, 2003.

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 10, 2003

**MEIGS TOWNSHIP
ADAMS 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

Material Noncompliance/Reportable Condition

Ohio Rev. Code, 5705.41(D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

- A. Then and Now Certificates – 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 Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- B. If the amount involved is less than \$1,000 dollars, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made need to be certified.

Contrary to the above requirement, the availability of funds was not certified for commitments for 40% of the items tested. Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash balances. Therefore, we recommend the Township obtain approved purchase orders, which contain the Clerk's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2002-002

Reportable Condition

The records of the Township were not properly reconciled for certain months during the audit period. Amounts listed in the cash reconciliation as other adjusting factors were not explained and amounts shown as deposits in transit were unsupported. These amounts were used to bring the books and the bank in balance. The Trustees were given these reconciliations for approval and they signed off on these reconciliations even though they contained various errors.

During the reconciliation process, we noted a receipt that was deposited to the bank and not entered into the computer system and another amount was entered in the system as a deposit and the check was still in the receipt file and not deposited in the bank. We also noted that monies were held for up to two months before being deposited. In addition receipts were not always labeled correctly in the computer system and were not recorded in a timely manner. The check numbers per the computer system were not the same as the numbers on the checks issued, which increases the difficulty in performing reconciliations. At two different times the Clerk's check numbers printed on the checks produced did not match the check numbers on the system reports. The Clerk had attempted to reset the check numbers on these occasions, which further increased the difficulty in performing reconciliations.

We recommend the following:

1. Proper monthly bank reconciliations be performed timely and each reconciling item should be identified with supporting documentation that is kept with the reconciliation. At no time should the bank reconciliations contain unsupported adjustments to make it appear that the bank and the book are in balance. The Trustees should familiarize themselves with the bank reconciliation process and review the monthly bank reconciliations and bank statements, to properly determine that correct balances are used for the reconciliation and that the reconciliation is complete. The Trustees are the governing body and are responsible for the finances of the Township and should never sign off on a bank reconciliation with unidentified amounts on it. The outstanding checks amount should agree with the outstanding check list and deposits in transit should agree to a detailed listing of the deposits not reflected on that month's bank statement and validated deposit tickets. Any "other adjusting factors" should be documented and explained.
2. The Office of the Auditor of State has reconciled the records for the period January 1, 2001 through December 31, 2002. The Clerk should use the reconciled December 31, 2002, fund balances to begin the 2003 financial records and make the additional corrections provided. Financial statements and accounting records were adjusted to reflect the corrections.
3. The Clerk should reset check numbers on the UAN system to match the actual check numbers to simplify the reconciliation process and provide more accountability over the expenditures of the Township.

FINDING NUMBER 2002-003

Noncompliance Citation

Ohio Rev. Code, Section 5705.10, provides that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. The Township did not properly post homestead and rollback revenues received from the State. For 2002, \$10,466 was adjusted from the General Fund to the Road and Bridge, Cemetery and Fire Fund. In 2001, \$9,163 was adjusted from the General Fund to the Road and Bridge, Cemetery, and Fire Fund. The adjustments decreased the fund balance in the General fund by 22% in 2002 and 19% in 2001. These adjustments have been posted to the Township's accounting records and are reflected in the financial statements.

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**MEIGS TOWNSHIP
ADAMS COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-40401-001	Accounting and Reporting Records	No	Partially corrected, repeated as finding number 2002-002
2000-40401-002	Disbursements in excess of appropriations	Yes	N/A
2000-40401-003	Disbursements not properly certified in advance.	No	Not corrected, repeated as finding number 2002-001



**Auditor of State
Betty Montgomery**

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MEIGS TOWNSHIP

ADAMS 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
AUGUST 21, 2003**