



**ADAMS TOWNSHIP  
MONROE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



ADAMS TOWNSHIP  
MONROE COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Adams Township  
Monroe County  
46625 SR 536  
Woodsfield, Ohio 43793

To the Board of Trustees:

We have audited the accompanying financial statements of Adams Township, Monroe 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 audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances 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 30, 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 audit.

This report is intended solely for the information and use of management and 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 30, 2001

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**ADAMS TOWNSHIP  
MONROE 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> |                            |                         | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|-------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |                         |   |
| Local Taxes   | \$11,066                       | \$933                      | \$0                     | \$11,999                                |
| Intergovernmental   | 34,313                         | 63,793                     | 354                     | 98,460                                  |
| Interest  | 557                            | 1,081                      |                         | 1,638                                   |
|   | <u>45,936</u>                  | <u>65,807</u>              | <u>354</u>              | <u>112,097</u>                          |
| <b>Total Cash Receipts</b>  |                                |                            |                         |   |
| <b>Cash Disbursements:</b>  |                                |                            |                         |   |
| Current:  |                                |                            |                         |   |
| General Government  | 25,084                         | 1,627                      |                         | 26,711                                  |
| Public Safety   | 2,315                          |                            |                         | 2,315                                   |
| Public Works  | 3,404                          | 89,231                     |                         | 92,635                                  |
| Capital Outlay  | 14,000                         | 18,500                     |                         | 32,500                                  |
|   | <u>44,803</u>                  | <u>109,358</u>             | <u>0</u>                | <u>154,161</u>                          |
| <b>Total Cash Disbursements</b>   |                                |                            |                         |   |
| Total Receipts Over/(Under) Disbursements   | 1,133                          | (43,551)                   | 354                     | (42,064)                                |
| <b>Other Financing Receipts</b>   |                                |                            |                         |   |
| Proceeds of Notes   |                                | 18,500                     |                         | 18,500                                  |
| Total Other Financing Receipts  |                                | <u>18,500</u>              |                         | <u>18,500</u>                           |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements | 1,133                          | (25,051)                   | 354                     | (23,564)                                |
| Fund Cash Balances, January 1   | <u>7,739</u>                   | <u>62,919</u>              | <u>0</u>                | <u>70,658</u>                           |
| <b>Fund Cash Balances, December 31</b>  | <u><b>\$8,872</b></u>          | <u><b>\$37,868</b></u>     | <u><b>\$354</b></u>     | <u><b>\$47,094</b></u>                  |
| Reserve for Encumbrances, December 31   | <u>\$0</u>                     | <u>\$0</u>                 | <u>\$0</u>              | <u>\$0</u>                              |

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

**ADAMS TOWNSHIP  
MONROE 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> |                            |                         | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|-------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> |   |
| <b>Cash Receipts:</b>                     |                                |                            |                         |   |
| Local Taxes                               | \$10,826                       | \$1,120                    | \$0                     | \$11,946                                |
| Intergovernmental                         | 14,779                         | 69,675                     | 2,148                   | 86,602                                  |
| Interest                                  | 539                            | 1,045                      |                         | 1,584                                   |
| Other Revenue                             | 1,249                          |                            |                         | 1,249                                   |
| <b>Total Cash Receipts</b>                | <u>27,393</u>                  | <u>71,840</u>              | <u>2,148</u>            | <u>101,381</u>                          |
| <b>Cash Disbursements:</b>                |                                |                            |                         |   |
| Current:                                  |                                |                            |                         |   |
| General Government                        | 20,475                         | 6,520                      |                         | 26,995                                  |
| Public Safety                             | 2,155                          |                            |                         | 2,155                                   |
| Public Works                              |                                | 70,323                     |                         | 70,323                                  |
| Debt Service:                             |                                |                            |                         |   |
| Redemption of Principal                   |                                |                            | 2,116                   | 2,116                                   |
| Interest and Fiscal Charges               |                                |                            | 32                      | 32                                      |
| <b>Total Cash Disbursements</b>           | <u>22,630</u>                  | <u>76,843</u>              | <u>2,148</u>            | <u>101,621</u>                          |
| Total Receipts Over/(Under) Disbursements | 4,763                          | (5,003)                    | 0                       | (240)                                   |
| Fund Cash Balances, January 1             | 2,976                          | 67,922                     | 0                       | 70,898                                  |
| <b>Fund Cash Balances, December 31</b>    | <u><b>\$7,739</b></u>          | <u><b>\$62,919</b></u>     | <u><b>\$0</b></u>       | <u><b>\$70,658</b></u>                  |
| Reserve for Encumbrances, December 31     | <u>\$1,500</u>                 | <u>\$0</u>                 | <u>\$0</u>              | <u>\$1,500</u>                          |

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



**ADAMS TOWNSHIP  
MONROE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Adams Township, Monroe 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 road and bridge maintenance and fire protection. The Township contracts with the Village of Woodsfield, the Village of Beallsville, and the Village of Clarington to provide fire 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 that is 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:

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

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

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

**ADAMS TOWNSHIP  
MONROE COUNTY**

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

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

**C. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Federal Emergency Management Agency (FEMA) Fund- This fund receives grant money from FEMA to provide flood relief to the Township.

**3. Debt Service Funds**

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

Note Retirement Fund - This fund receives gasoline tax money to pay principal and interest on outstanding note debt.

**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, 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. 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. The Township did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 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.

**ADAMS TOWNSHIP  
MONROE COUNTY**

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

**2. EQUITY IN POOLED CASH**

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><b>2000</b></u> | <u><b>1999</b></u> |
|-----------------|--------------------|--------------------|
| Demand deposits | <u>\$47,094</u>    | <u>\$70,658</u>    |

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

**3. BUDGETARY ACTIVITY**

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

| 2000 Budgeted vs. Actual Receipts |                      |                    |                 |
|-----------------------------------|----------------------|--------------------|-----------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance        |
| General                           | \$44,371             | \$45,936           | \$1,565         |
| Special Revenue                   | 64,073               | 84,307             | 20,234          |
| Debt Service                      | <u>2,255</u>         | <u>354</u>         | <u>(1,901)</u>  |
| Total                             | <u>\$110,699</u>     | <u>\$130,597</u>   | <u>\$19,898</u> |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                |
|---|----------------------------|---------------------------|----------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance       |
| General   | \$32,341                   | \$44,803                  | (\$12,462)     |
| Special Revenue                                       | <u>128,731</u>             | <u>109,358</u>            | <u>19,373</u>  |
| Total   | <u>\$161,072</u>           | <u>\$154,161</u>          | <u>\$6,911</u> |

| 1999 Budgeted vs. Actual Receipts |                      |                    |                 |
|-----------------------------------|----------------------|--------------------|-----------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance        |
| General                           | \$22,997             | \$27,393           | \$4,396         |
| Special Revenue                   | 60,447               | 71,840             | 11,393          |
| Debt Service                      | <u>2,148</u>         | <u>2,148</u>       | <u>0</u>        |
| Total                             | <u>\$85,592</u>      | <u>\$101,381</u>   | <u>\$15,789</u> |

**ADAMS TOWNSHIP  
MONROE COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |          |
|---|----------------------------|---------------------------|----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance |
| General   | \$25,973                   | \$24,130                  | \$1,843  |
| Special Revenue                                       | 127,788                    | 76,843                    | 50,945   |
| Debt Service  | 2,148                      | 2,148                     | 0        |
| Total   | \$155,909                  | \$103,121                 | \$52,788 |

In 2000 and 1999, the Township had expenditures that did not include prior certification of the Clerk.

At December 31, 2000, the Township had expenditures which exceeded appropriations in the General and Gasoline Tax Funds'.

**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 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.

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, 2000, was as follows:

|                         | Principal | Interest<br>Rate |
|-------------------------|-----------|------------------|
| General Obligation Note | 18,500    | 5.36%            |
| Total                   | \$18,500  |                  |

**ADAMS TOWNSHIP  
MONROE COUNTY**

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

**5. DEBT (Continued)**

The general obligation note was issued to finance the purchase of a new backhoe to be used for Township road maintenance. The note is collateralized by the new backhoe and the Township's taxing authority.

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

| Year ending<br><u>December 31:</u> | General<br>Obligation<br><u>Notes</u> |
|------------------------------------|---------------------------------------|
| 2001                               | \$4,243                               |
| 2002                               | 4,243                                 |
| 2003                               | 4,243                                 |
| 2004                               | 4,243                                 |
| 2005                               | <u>4,243</u>                          |
| Total                              | <u><u>\$21,215</u></u>                |

**6. RETIREMENT SYSTEMS**

The Township's part-time employees, as well as the Trustees and Clerk, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement 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 PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township is a member of the Ohio Township Association Risk Management Authority (OTARMA). OTARMA assumes the risk of loss up to the limits of the Township's policy. OTARMA may make supplemental assessments if the experience of the overall pool is unfavorable. The following risks are covered by OTARMA:

- Comprehensive property and general liability
- Public official's liability
- Vehicle

**8. CONTINGENT LIABILITIES**

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

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

Adams Township  
Monroe County  
46625 SR 536  
Woodfield, Ohio 43793

To the Board of Trustees:

We have audited the accompanying financial statements of Adams Township, Monroe County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 2000-41056-001 and 2000-41056-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 30, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, 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 30, 2001.

Adams Township  
Monroe 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 30, 2001



ADAMS TOWNSHIP  
MONROE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-41056-001

Noncompliance Citation

**Ohio Rev. Code Section 5705.41(D)(1)** states that no orders or contract involving the expenditures of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exceptions to this basic requirement are provided by statute:

1. Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that he/she is completing his/her certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
2. Amounts of less than \$100 for counties, or less than \$1,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

In 2000 and 1999, twenty-seven percent and thirty-eight percent of transactions tested, respectively, did not include prior certification of the Township Clerk, nor was there evidence of a "Then and Now" certificate being used by the Township Clerk.

We recommend the Township Clerk certify the availability of funds prior to incurring cash expenditures.

FINDING NUMBER 2000-41056-002

Noncompliance Citation

**Ohio Rev. Code Section 5705.41(B)** requires no subdivision or taxing authority to expend money unless it has been properly appropriated.

The following funds' accounts had expenditures in excess of appropriations for the year ended December 31, 2000:

| <u>General Fund</u>                      | <u>Excess</u> |
|--|---------------|
| Other Insurance                          | 871           |
| Salaries - All Other Township Staff      | 180           |
| Payment to Another Political Subdivision | 517           |
| Operating Supplies                       | 1,904         |
| Machinery, Equipment, & Furniture        | 14,000        |

**ADAMS TOWNSHIP  
MONROE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**FINDING NUMBER 2000-41056-002  
(Continued)**

**Ohio Rev. Code Section 5705.41(B) (Continued)**

Gasoline Tax Fund

|                                     |        |
|-------------------------------------|--------|
| Salaries - All Other Township Staff | 765    |
| Repairs and Maintenance             | 955    |
| Property Insurance Premiums         | 600    |
| Operating Supplies                  | 2,122  |
| Capital Outlay                      | 18,500 |

We recommend the Township Clerk deny payment requests exceeding appropriations. The Township Clerk may request the Board to approve increased expenditure levels by increasing appropriations and estimated resources, if necessary.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**ADAMS TOWNSHIP**

**MONROE 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 19, 2001**