



**Auditor of State  
Betty Montgomery**



**PIKE TOWNSHIP  
BROWN COUNTY**

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**Auditor of State  
Betty Montgomery**

Pike Township  
Brown County  
13870 Boyd Road  
Mt. Orab, Ohio 45154

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

July 28, 2005

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Pike Township  
Brown County  
13870 Boyd Road  
Mt. Orab, Ohio 45154

To the Board of Trustees:

We have audited the accompanying financial statements of Pike Township, Brown County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 processes its financial transactions with 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 audit 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 § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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Telephone: (513) 361-8550 (800) 368-7419 Fax: (513) 361-8577  
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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or its changes in financial position for the year then ended.

Also, 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 Pike Township, Brown County, Ohio as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

July 28, 2005



**PIKE TOWNSHIP  
BROWN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

|   | <u>Governmental Fund Types</u> |                            |                             |                           | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|-----------------------------|---------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> | <u>Fiduciary<br/>Fund</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |                             |                           |   |
| Local Taxes   | \$37,910                       | \$72,290                   |                             |                           | \$110,200                               |
| Intergovernmental   | 43,959                         | 88,828                     | 62,335                      |                           | 195,122                                 |
| Licenses, Permits, and Fees   |                                | 2,000                      |                             |                           | 2,000                                   |
| Earnings on Investments   | 1,432                          | 122                        |                             |                           | 1,554                                   |
| Other Revenue   | <u>3,020</u>                   | <u>2,590</u>               |                             |                           | <u>5,610</u>                            |
| Total Cash Receipts   | <u>86,321</u>                  | <u>165,830</u>             | <u>62,335</u>               |                           | <u>314,486</u>                          |
| <b>Cash Disbursements:</b>  |                                |                            |                             |                           |   |
| Current:  |                                |                            |                             |                           |   |
| General Government  | 49,213                         | 2,250                      |                             |                           | 51,463                                  |
| Public Safety   |                                | 58,714                     |                             |                           | 58,714                                  |
| Public Works  |                                | 74,778                     | 69,261                      |                           | 144,039                                 |
| Health  |                                | <u>3,032</u>               |                             |                           | <u>3,032</u>                            |
| Total Cash Disbursements  | <u>49,213</u>                  | <u>138,774</u>             | <u>69,261</u>               |                           | <u>257,248</u>                          |
| Total Receipts Over/(Under) Disbursements   | <u>37,108</u>                  | <u>27,056</u>              | <u>(6,926)</u>              |                           | <u>57,238</u>                           |
| <b>Other Financing Receipts and (Disbursements):</b>  |                                |                            |                             |                           |   |
| Transfers-In  |                                |                            | 6,926                       |                           | 6,926                                   |
| Transfers-Out   | <u>(6,926)</u>                 |                            |                             |                           | <u>(6,926)</u>                          |
| Total Other Financing Receipts/(Disbursements)  | <u>(6,926)</u>                 |                            | <u>6,926</u>                |                           | <u>0</u>                                |
| Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Receipts (Disbursements) | 30,182                         | 27,056                     | 0                           |                           | 57,238                                  |
| Fund Cash Balances, January 1   | <u>170,673</u>                 | <u>58,238</u>              | <u>0</u>                    | <u>633</u>                | <u>229,544</u>                          |
| <b>Fund Cash Balances, December 31</b>  | <u><b>\$200,855</b></u>        | <u><b>\$85,294</b></u>     | <u><b>\$0</b></u>           | <u><b>\$633</b></u>       | <u><b>\$286,782</b></u>                 |
| Reserve for Encumbrances, December 31   | <u>\$310</u>                   | <u>\$314</u>               | <u>\$0</u>                  | <u>\$0</u>                | <u>\$624</u>                            |

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

**PIKE TOWNSHIP  
BROWN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY 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> | <u>Fiduciary<br/>Fund</u> |   |
| <b>Cash Receipts:</b>                            |                                |                            |                           |   |
| Local Taxes                                      | \$32,183                       | \$68,268                   |                           | \$100,451                               |
| Intergovernmental                                | 43,157                         | 74,710                     |                           | 117,867                                 |
| Licenses, Permits, and Fees                      |                                | 2,310                      |                           | 2,310                                   |
| Earnings on Investments                          | 1,909                          | 165                        |                           | 2,074                                   |
| Other Revenue                                    | 3,276                          | 5,070                      |                           | 8,346                                   |
|  | <u>80,525</u>                  | <u>150,523</u>             |                           | <u>231,048</u>                          |
| <b>Total Cash Receipts</b>                       |                                |                            |                           |   |
|  | <u>80,525</u>                  | <u>150,523</u>             |                           | <u>231,048</u>                          |
| <b>Cash Disbursements:</b>                       |                                |                            |                           |   |
| Current:   |                                |                            |                           |   |
| General Government                               | 52,558                         | 2,766                      |                           | 55,324                                  |
| Public Safety                                    |                                | 64,754                     |                           | 64,754                                  |
| Public Works                                     | 8,472                          | 86,125                     |                           | 94,597                                  |
| Health   | 647                            | 2,338                      |                           | 2,985                                   |
|  | <u>61,677</u>                  | <u>155,983</u>             |                           | <u>217,660</u>                          |
| <b>Total Cash Disbursements</b>                  |                                |                            |                           |   |
|  | <u>61,677</u>                  | <u>155,983</u>             |                           | <u>217,660</u>                          |
| <b>Total Receipts Over/(Under) Disbursements</b> | <u>18,848</u>                  | <u>(5,460)</u>             |                           | <u>13,388</u>                           |
| <br>   |                                |                            |                           |   |
| Fund Cash Balances, January 1                    | <u>151,825</u>                 | <u>63,698</u>              | <u>633</u>                | <u>216,156</u>                          |
| <b>Fund Cash Balances, December 31</b>           | <u><b>\$170,673</b></u>        | <u><b>\$58,238</b></u>     | <u><b>\$633</b></u>       | <u><b>\$229,544</b></u>                 |
| <br>   |                                |                            |                           |   |
| Reserve for Encumbrances, December 31            | <u>\$270</u>                   | <u>\$472</u>               | <u>\$0</u>                | <u>\$742</u>                            |

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

**PIKE TOWNSHIP  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Pike Township, Brown County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Mt. Orab Fire Department 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Cash and Investments**

The Township maintains funds in an interest bearing checking account. In addition, the Township had a certificate of deposit which is valued at cost.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds 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.

Special Levy Fund - This fund receives property tax money for the purpose of paying for contract services to provide fire and ambulance protection to Township residents.

**PIKE TOWNSHIP  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

**3. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

Issue II Fund - The Township received a grant from the State of Ohio to pave a township road.

**5. Fiduciary Fund (Expendable Trust Fund)**

This fund is used to account for resources restricted by legally binding trust agreements.

**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 and 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.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**PIKE TOWNSHIP  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

|                         | 2004      | 2003      |
|-------------------------|-----------|-----------|
| Demand deposits         | \$186,782 | \$129,544 |
| Certificates of deposit | 100,000   | 100,000   |
| Total deposits          | \$286,782 | \$229,544 |

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

| Fund Type        | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
|------------------|----------------------|--------------------|----------|
| General          | \$14,376             | \$86,321           | \$71,945 |
| Special Revenue  | 142,000              | 165,830            | 23,830   |
| Capital Projects | 69,261               | 69,261             | 0        |
| Total            | \$225,637            | \$321,412          | \$95,775 |

2004 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type        | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
|------------------|----------------------------|---------------------------|-----------|
| General          | \$176,512                  | \$56,449                  | \$120,063 |
| Special Revenue  | 191,809                    | 139,088                   | 52,721    |
| Capital Projects | 69,261                     | 69,261                    | 0         |
| Total            | \$437,582                  | \$264,798                 | \$172,784 |

2003 Budgeted vs. Actual Receipts

| Fund Type       | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
|-----------------|----------------------|--------------------|----------|
| General         | \$77,905             | \$80,525           | \$2,620  |
| Special Revenue | 132,355              | 150,523            | 18,168   |
| Total           | \$210,260            | \$231,048          | \$20,788 |

2003 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type       | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
|-----------------|----------------------------|---------------------------|-----------|
| General         | \$229,894                  | \$61,947                  | \$167,947 |
| Special Revenue | 196,453                    | 156,455                   | 39,998    |
| Fiduciary       | 633                        | 0                         | 633       |
| Total           | \$426,980                  | \$218,402                 | \$208,578 |

**PIKE TOWNSHIP  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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. RETIREMENT SYSTEMS**

The Township officials and part-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**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. 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. Townships 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.

**PIKE TOWNSHIP  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

Property Coverage

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 up to \$500,000,000 per occurrence. 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.

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 2004 and 2003:

| <u>Casualty Coverage</u> | <u>2004</u>         | <u>2003</u>         |
|--------------------------|---------------------|---------------------|
| Assets                   | \$30,687,203        | \$27,792,223        |
| Liabilities              | <u>(13,640,962)</u> | <u>(11,791,300)</u> |
| Retained earnings        | <u>\$17,046,241</u> | <u>\$16,000,923</u> |

| <u>Property Coverage</u> | <u>2004</u>        | <u>2003</u>        |
|--------------------------|--------------------|--------------------|
| Assets                   | \$7,799,073        | \$6,791,060        |
| Liabilities              | <u>(753,906)</u>   | <u>(750,956)</u>   |
| Retained earnings        | <u>\$7,045,167</u> | <u>\$6,040,104</u> |

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Pike Township  
Brown County  
13870 Boyd Road  
Mt. Orab, Ohio 45154

To the Board of Trustees:

We have audited the financial statements of Pike Township, Brown County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 28, 2005 wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Government uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Township's management dated July 28, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable condition.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated July 28, 2005, we reported other matters related to noncompliance we deemed immaterial.

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Pike Township  
Brown County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of management and the Board of Trustees. It is not intended for 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 28, 2005



**Auditor of State  
Betty Montgomery**

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**PIKE TOWNSHIP**

**BROWN 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  
SEPTEMBER 6, 2005**