

**DARBY TOWNSHIP**

PICKAWAY COUNTY, OHIO

**AUDITED FINANCIAL STATEMENTS**

JANUARY 1, 2003 – DECEMBER 31, 2004





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Darby Township  
P.O. Box 37  
Derby, Ohio 43117

We have reviewed the *Report of Independent Accountants* of Darby Township, Pickaway County, prepared by Vanessa L. Blevins, CPA, for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Darby Township is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

August 10, 2006

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**DARBY TOWNSHIP  
PICKAWAY COUNTY**

JANUARY 1, 2003 TO DECEMBER 31, 2004

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## REPORT OF INDEPENDENT ACCOUNTANTS

Darby Township  
Pickaway County  
P.O. Box 37  
Derby, Ohio 43146

To the Board of Township Trustees:

We have audited the accompanying financial statements of Darby Township, Pickaway 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 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 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.

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 or cash flows of its proprietary funds for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Darby Township, Pickaway County, as of December 31, 2003 and December 31, 2004 and its combined cash receipts and disbursements for the years then ended on the basis of accounting as described in Note 1.

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 September 6, 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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

**Vanessa L. Blevins**  
***Certified Public Accountant***

September 6, 2005

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

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

	General	Special Revenue	Capital Projects	Total (Memorandum Only)
<b>Cash receipts:</b>				
Taxes	\$ 64,199	\$ 131,757	\$ 35,000	\$ 230,956
Intergovernmental	34,121	104,669		138,790
Fines, licenses, and permits	6,870	-	-	6,870
Special assessments	-	7,126	-	7,126
Interest Revenue	1,088	35		1,123
Miscellaneous	4,301	2,098		6,399
	<hr/>			
Total cash receipts	110,579	245,685	35,000	391,263
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<b>Cash disbursements:</b>				
Current:				
Public safety		6,718		6,718
Public health services	10,477			10,477
Public works	71	217,041		217,112
General government	103,732			103,732
Capital outlay	25,664	5,338		31,002
Debt Services:				
Redemption of Principal	9,430	11,729		21,159
Interest	1,267			
	<hr/>			
Total cash disbursements	150,643	240,826	-	390,201
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Total receipts over/(under) disbursements	(40,064)	4,859	35,000	1,062
	<hr/>			
<b>Other Financing Sources (Uses)</b>				
Advances-In	1,000			1,000
Advances-Out		(1,000)		(1,000)
Other Financing Uses	(534)	-		(534)
Total Other Financing Sources (Uses)	466	(1,000)	-	(534)
	<hr/>			
Total of Receipts and Other Sources Over (Under) Disbursements and Other Uses	(39,598)	3,859	35,000	528
	<hr/>			
Fund cash balances, January 1, 2004	110,700	106,670	108,753	326,124
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Fund cash balances, December 31, 2004	\$ 71,102	\$ 110,530	\$ 143,753	\$ 326,652
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*The notes to the financial statements are an integral part of this statement.*





**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

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

	General	Special Revenue	Capital Project	Total (Memorandum Only)
<b>Cash receipts:</b>				
Taxes	\$ 60,181	\$ 126,112	\$ 35,000	\$ 221,293
Intergovernmental	28,833	79,431	-	108,264
Fines, licenses, and permits	8,782	-	-	8,782
Special assessments	-	6,343	-	6,343
Interest Revenue	1,484	48	-	1,532
Miscellaneous	21,068	1,879	-	22,947
	<hr/>			
Total cash receipts	120,348	213,813	35,000	369,161
<hr/>				
<b>Cash disbursements:</b>				
Current:				
Public safety		9,151		9,151
Public health services	10,580	918		11,497
Public Works	132	227,773		227,905
General government	98,384			98,384
Debt Services:				
Redemption of Principal	18,678			18,678
Interest	3,682			
	<hr/>			
Total cash disbursements	131,457	237,842	-	365,616
<hr/>				
Total receipts over/(under) disbursements	(11,109)	(24,029)	35,000	3,546
 <b>Other Financing Sources (Uses)</b>				
Advances-In		1,000		1,000
Advances-Out	(1,000)	-		(1,000)
Total Other Financing Uses	(246)	-		(246)
Total Other Financing Sources (Uses)	(1,246)	1,000	-	(246)
<hr/>				
Total of Receipts and Other Sources Over (Under) Disbursements and Other Uses	(12,355)	(23,029)	35,000	3,300
Fund cash balances, January 1, 2003	123,055	129,699	73,753	326,507
	<hr/>			
Fund cash balances, December 31, 2003	110,700	106,670	108,753	329,807
	<hr/>			

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

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES- FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<b>Expendable Trust</b>
<b>Operating receipts:</b>	
Interest	\$ -
Total cash receipts	-
<b>Operating disbursements:</b>	
Supplies and materials	-
Total operating disbursements	-
Total receipts over/(under) disbursements	-
<b>Other Financing Sources (Uses)</b>	
Other Financing Sources	65,970
Other Financing Uses (capital outlay)	(52,815)
Total Other Financing Sources (Uses)	13,155
Total of Receipts and Other Sources Over (Under) Disbursements and Other Uses	13,155
Fund cash balances, January 1, 2003	-
Fund cash balances, December 31, 2003	\$ 13,155

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

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Darby Township, Pickaway 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. The Township provides general governmental services, including street maintenance and cemetery management. The Township also contracts out for emergency medical services and fire protection.

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 and Investments**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

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

**General Fund** - The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**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 road and bridges.

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(continued)

*Fire and Emergency Fund* - This fund receives property tax and homestead and rollback tax money to pay for fire protection of the Township.

*Emergency Medical Fund* - This fund receives property tax and homestead and rollback tax money to pay for emergency medical coverage within the Township.

*Motor Vehicle License Fund* - This fund receives tax money for maintaining and repairing Township roads.

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

*Derby and Era Lighting* - This fund receives money from a special assessment to provide lighting for this area.

**Capital Projects Fund** - Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

*Carson Road Project Fund* - The Township received a grant from the Ohio Public Works Commission to make improvements to Carson Road.

**Fiduciary Funds (Trust and Agency Funds)** - Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Township is acting in an agency capacity are classified as agency funds. The Township had the following significant fiduciary funds:

*Cintha Bostwick Trust* - This fund received its money from an estate for the purpose of purchasing and/or improving Darby Elementary School to be used by the Township.

#### **E. Budgetary Process**

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

**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 must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**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.

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(continued)

**Encumbrances** - The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2004 and 2003 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 AND INVESTMENTS**

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

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 165,385	\$ 179,279
Certificates of deposit	160,000	160,000
Other Investments		
Total deposits	<u>\$ 325,385</u>	<u>\$ 339,279</u>

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

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

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 98,574	\$ 110,579	\$ 12,005
Special Revenue	192,513	245,685	53,172
Capital Projects	36,000	35,000	(1,000)
Expendable Trusts	2	495	493
Total	<u>\$ 327,089</u>	<u>\$ 391,759</u>	<u>\$ 64,670</u>

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 209,275	\$ 150,643	\$ 58,632
Special Revenue	298,170	240,826	57,345
Capital Projects	144,354	-	144,354
Expendable Trusts	13,652	13,650	2
Total	<u>\$ 665,451</u>	<u>\$ 405,118</u>	<u>\$ 260,333</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 97,400	\$ 120,348	\$ 22,948
Special Revenue	197,014	213,813	16,799
Expendable Trust	65,927	65,970	43
Capital Projects	36,002	35,000	(1,002)
Total	<u>\$ 396,343</u>	<u>\$ 435,131</u>	<u>\$ 38,788</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 228,130	\$ 131,457	\$ 96,673
Special Revenue	322,149	237,842	84,307
Expendable Trust	65,926	52,815	13,112
Capital Projects	108,754	-	108,754
Total	<u>\$ 724,959</u>	<u>\$ 422,114</u>	<u>\$ 302,845</u>

**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. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(continued)

**4. PROPERTY TAXES (continued)**

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's full-time employees belong to the Public Employees Retirement System (OPERS) 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 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- General liability
- Public Officials Liability
- Automobile Liability, Comprehensive and Collision
- Property Coverage

The Township provides health coverages for an official through a private carrier or reimburse those officials covered under another plan.

**8. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Equipment Note (Backhoe)- The Savings Bank	20112	4.25
Equipment Note (Truck)- The Savings Bank	56003	4.25

The Equipment Note (Backhoe) relates to the purchase of a new Backhoe for Township use. The Note was issued in May of 2002 and the first payment was due October 30, 2003. this Note is to be repaid in annual installments of \$ 10,697 including interest, over four (4) years. The loan is collateralized by genreal tax receipts.



**DARBY TOWNSHIP  
PICKAWAY COUNTY, OHIO**

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(continued)

**8. DEBT (continued)**

The Equipment Note (Truck) relates to the purchase of a new IHC Truck for Township use. The Notes was issued in August of 2004. The Notes is repaid in annual installments of \$ 12,689 including interest, over five (5) years. The loan is collateralized by general tax receipts.

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

Year ending December 31:	Equipment Note <u>Backhoe</u>	Equipment Note <u>Truck</u>
2005	\$ 10,697	\$ 12689
2006	10,697	12689
2007	-	12689
2008	-	12689
2009	-	12689
	<u>\$ 21,394</u>	<u>\$ 63,445</u>

**Vanessa L Blevins, CPA**

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P.O. Box 472  
Washington C.H., OH 43160

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

Darby Township  
Pickaway County  
P.O. Box 37  
Derby, Ohio 43117

To the Board of Township Trustees:

We have audited the financial statements of Darby Township, Pickaway County, Ohio (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated September 6, 2005. We conducted our audits in accordance with generally accepted auditing standards accepted and originating 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 it's 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, the results of our tests disclosed one immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated September 6, 2005.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, the results of our tests disclosed one immaterial instance of internal control that we have reported to management of the Township in a separate letter dated September 6, 2005

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees and other officials authorized to receive this report and is not intended and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Vanessa L. Blevins, CPA

September 6, 2005



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
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800-282-0370

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**DARBY TOWNSHIP**

**PICKAWAY 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 24, 2006**