

Scioto Township

Jackson County, Ohio

Regular Audit

For the Years Ended December 31, 2004 and 2003

**BALESTRA, HARR & SCHERER, CPAs, INC.**

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

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**Auditor of State  
Betty Montgomery**

Board of Trustees  
Scioto Township  
1021 Van Fossan Rd  
Jackson, Ohio 45640

We have reviewed the *Independent Auditor's Report* of Scioto Township, Jackson County, prepared by Balestra, Harr & Scherer, CPAs, Inc. 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's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the 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. 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 *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the AOS 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. Scioto 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

March 17, 2006

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SCIOTO TOWNSHIP  
JACKSON COUNTY

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditors' Report

Board of Trustees  
Scioto Township  
Jackson County, Ohio  
1021 Van Fossan Road  
Jackson, OH 45640

We have audited the accompanying financial statements of Scioto Township, Jackson County, (the Township) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Government'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 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. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the government 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

Revisions to GAAP require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the funds accompanying financial statements presented 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 require 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 the Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts are materially misstated under 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 paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township's combined funds as of December 31, 2004, or their 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 of Scioto Township, Jackson County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion & Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion & 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 August 31, 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.



Balestra, Harr & Scherer, CPAs, Inc.

August 31, 2005



**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$25,061	\$71,853	\$0	\$96,914
Intergovernmental	32,135	95,765	106,919	234,819
Earnings on Investments	56	113	0	169
Other Revenue	21	0	0	21
	<u>57,273</u>	<u>167,731</u>	<u>106,919</u>	<u>331,923</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	42,828	0	0	42,828
Public Safety	0	48,797	0	48,797
Public Works	0	116,383	0	116,383
Health	0	5,596	0	5,596
Debt Service:				
Redemption of Principal	0	0	18,428	18,428
Interest and Fiscal Charges	0	0	2,359	2,359
Capital Outlay	0	3,809	119,837	123,646
	<u>42,828</u>	<u>174,585</u>	<u>140,624</u>	<u>358,037</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>14,445</u>	<u>(6,854)</u>	<u>(33,705)</u>	<u>(26,114)</u>
Fund Cash Balances, January 1	<u>11,558</u>	<u>47,971</u>	<u>11,517</u>	<u>71,046</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$26,003</u></b>	<b><u>\$41,117</u></b>	<b><u>(\$22,188)</u></b>	<b><u>\$44,932</u></b>

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

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$25,502	\$74,338	\$0	\$99,840
Intergovernmental	32,175	80,166	126,025	238,366
Earnings on Investments	103	206	0	309
Other Revenue	222	0	3,740	3,962
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	58,002	154,710	129,765	342,477
<b>Cash Disbursements:</b>				
Current:				
General Government	59,513	0	0	59,513
Public Safety	0	56,416	0	56,416
Public Works	0	77,932	0	77,932
Health	0	8,715	0	8,715
Debt Service:				
Redemption of Principal	0	0	48,029	48,029
Interest and Fiscal Charges	0	0	2,313	2,313
Capital Outlay	0	2,082	129,400	131,482
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	59,513	145,145	179,742	384,400
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(1,511)	9,565	(49,977)	(41,923)
<b>Other Financing Receipts and (Disbursements):</b>				
Other Financing Sources	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	55,505	55,505
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	55,505	55,505
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(1,511)	9,565	5,528	13,582
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	13,069	38,406	5,989	57,464
<b>Fund Cash Balances, December 31</b>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>\$11,558</b>	<b>\$47,971</b>	<b>\$11,517</b>	<b>\$71,046</b>

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

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Scioto Township, Jackson County (the Township), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

The Township had one primary checking account during the audit period.

**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:

**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 for constructing, maintaining and repairing Township roads.

*Fire Fund* - This fund receives property tax money to provide fire protection through contracts with other governmental entities.

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

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

**D. Fund Accounting (Continued)**

**3. Capital Projects Fund**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Projects Fund:

*Permanent Improvement Fund* – This fund received monies from permissive sales tax proceeds for permanent improvement projects within the Township.

**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. The Township did not use the encumbrance method of accounting.

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.

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

**2. EQUITY IN POOLED CASH**

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:

	2004	2003
Demand deposits	\$44,932	\$71,046
Total deposits and investments	\$44,932	\$71,046

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

**3. BUDGETARY ACTIVITY**

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

**2004 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$91,650	\$57,273	(\$34,377)
Special Revenue	170,091	167,731	(2,360)
Capital Projects	128,492	106,919	(21,573)
Total	\$390,233	\$331,923	(\$58,310)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$79,700	\$42,828	\$36,872
Special Revenue	196,728	174,585	22,143
Capital Projects	128,191	140,624	(12,433)
Total	\$404,619	\$358,037	\$46,582

**2003 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$59,322	\$58,002	(\$1,320)
Special Revenue	149,532	154,710	5,178
Capital Projects	107,975	185,270	77,295
Total	\$316,829	\$397,982	\$81,153

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$77,111	\$59,513	\$17,598
Special Revenue	152,875	145,145	7,730
Capital Projects	108,000	179,742	(71,742)
Total	\$337,986	\$384,400	(\$46,414)

**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.

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, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Note	\$10,786	5.75%
General Obligation Note	24,082	5.75%
Total	\$34,868	

The Township took out a \$50,090 note in 2000 to fund the construction of a new Township building. The Township took out a \$55,505 note in 2003 to finance the purchase of a backhoe.

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

	General Obligation Notes
Year ending December 31:	
2005	\$20,607
2006	8,818
2007	8,818
Total	\$38,243

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

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

**6. ACCOUNTABILITY AND COMPLIANCE**

The Township's Permanent Improvement Fund had expenditures that exceeded appropriation in 2004 and the Fire Fund, FEMA Fund and Motor Vehicle License Tax Fund had expenditures that exceed appropriations in 2003, which is contrary to Section 5705.41 (B), Ohio Revised Code.

The Township had negative fund cash balances in the Permanent Improvement Fund in 2003, which is contrary to Section 5705.10, Ohio Revised Code:

The Township's Clerk's Office did not certify funds prior to the obligation being incurred, which is contrary to Section 5705.41(D)(1), Ohio Revised Code.

The Township will more closely monitor budgetary and cash expenditure procedures pertaining to violations of this nature in the future.

**7. RETIREMENT SYSTEMS**

The Township's elected officials and employees 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 2004 and 2003, members of PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all employer contributions required through December 31, 2004.

**8. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Automobile liability
- Errors and omissions

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## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Trustees  
Scioto Township  
1021 Van Fossan Road  
Jackson, OH 45640

We have audited the financial statements of Scioto Township, Jackson County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 31, 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 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.

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

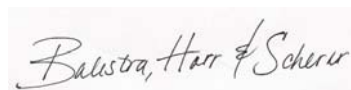
In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. 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 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 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.

### **Compliance and Other Matters**

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 grant agreements, 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 or other matters that are required to be reported under *Governmental Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2004-001 through 2004-003.

We also noted certain additional matters that we reported to management of the Township in a separate letter dated August 31, 2005.

This report is intended solely for the information and use of the audit committee, management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.  
August 31, 2005



**SCIOTO TOWNSHIP  
JACKSON COUNTY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2004 AND 2003**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2004-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.10 requires that money paid into any fund shall be used only for the purposes for which the fund is established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

The Permanent Improvement Fund had a negative fund cash balance of (\$23,380) in 2003.

This leads to the expenditure of funds that were not appropriated to that specific fund.

The Clerk should monitor spending more closely so that this situation does not occur.

**FINDING NUMBER 2004-002**

**Noncompliance Citation**

ORC 5705.41(B) states that no subdivision is to expend money unless it has been appropriated.

Actual expenditures exceeded appropriations in 2003 and 2004 in the following funds:

	<u>2003</u>	<u>2004</u>
Motor Vehicle License Tax Fund	\$ 537	
Fire Fund	3,034	
FEMA Fund	55,488	
Permanent Improvement Fund		\$12,977

This could lead to overspending and possible fund balance deficits if not properly monitored.

The township should carefully monitor appropriation versus actual expenditures.

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS  
(Continued)**

**FINDING NUMBER 2004-003**

**Noncompliance Citation**

ORC 5705.41 (D) states in part that no orders or contracts involving the expenditure 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 exception to this basic requirement are provided by statute:

Then and Now Certificate – This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous 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.

Amounts of less than \$1000 (until April 7, 2003) (\$3000 (effective April 7, 2003)) 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.

76% of expenditures tested in 2003 and 75% of expenditures tested in 2004 had invoice dates that preceded warrant dates. This could lead to overspending.

The township should properly encumber funds before obligations occur.

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-001	ORC 5705.41 (D) was issued for certification of expenditures.	No	Reissued as finding 2004-003.
2002-002	Section 5705.41 (B) was issued for expenditures exceeding appropriations.	No	Reissued as finding 2004-002.

**SCIOTO TOWNSHIP  
JACKSON COUNTY**

**SCHEDULE OF RESPONSES  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2004**

Finding	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person(s)
2004-001	The Clerk will more closely monitor cash balances throughout the year.	December 31, 2006	Clerk
2004-002	The Clerk will review the appropriations more closely to ensure that they are within estimated resources.	December 31, 2006	Clerk
2004-003	The Clerk will review the purchase commitments more closely to ensure all have been properly certified.	December 31, 2006	Clerk



**Auditor of State  
Betty Montgomery**

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**SCIOTO TOWNSHIP**

**JACKSON 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  
APRIL 4, 2006**