



**Auditor of State  
Betty Montgomery**



SEAL TOWNSHIP  
PIKE COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2004 .....	5
Notes to the Financial Statement.....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
Schedule of Findings .....	15
Schedule of Prior Audit Findings .....	16

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**Auditor of State  
Betty Montgomery**

Seal Township  
Pike County  
P.O. Box 262  
Piketon, Ohio 45661

To the Board of Township Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement 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 statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

July 27, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Seal Township  
Pike County  
P.O. Box 262  
Piketon, Ohio 45661

To the Board of Township Trustees:

We have audited the accompanying financial statement of Seal Township, Pike County, Ohio (the Township), as of and for the year ended December 31, 2004. This financial statement is the responsibility of the Township's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 this financial statement 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 statement 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 statement presents for 2004, 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 statement does 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 statement. 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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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2004 does 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 statement referred to above presents fairly, in all material respects, the combined fund cash balances of Seal Township, Pike County, as of December 31, 2004, and its combined cash receipts and disbursements for the year 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 statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2006, 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 27, 2006



SEAL TOWNSHIP  
PIKE 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>	
<b>Cash Receipts:</b>			
Local Taxes	\$17,003	\$136,130	\$153,133
Intergovernmental	23,201	97,964	121,165
Licenses, Permits, and Fees	42,531	18,360	60,891
Earnings on Investments	424	348	772
Other Revenue		10,520	10,520
	<u>83,159</u>	<u>263,322</u>	<u>346,481</u>
<b>Total Cash Receipts</b>			
	<u>83,159</u>	<u>263,322</u>	<u>346,481</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	68,611	38,928	107,539
Public Safety		6,533	6,533
Public Works		87,902	87,902
Health		73,695	73,695
Debt Service:			
Redemption of Principal	69,231	133,597	202,828
Interest and Fiscal Charges	3,486	26,344	29,830
Capital Outlay		1,002	1,002
	<u>141,328</u>	<u>368,001</u>	<u>509,329</u>
<b>Total Cash Disbursements</b>			
	<u>141,328</u>	<u>368,001</u>	<u>509,329</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(58,169)</u>	<u>(104,679)</u>	<u>(162,848)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Proceeds from Sale of Public Debt:			
Sale of Notes	51,934	78,186	130,120
Sale of Fixed Assets		2,294	2,294
	<u>51,934</u>	<u>80,480</u>	<u>132,414</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>51,934</u>	<u>80,480</u>	<u>132,414</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(6,235)</u>	<u>(24,199)</u>	<u>(30,434)</u>
<b>Fund Cash Balances, January 1</b>	<u>25,861</u>	<u>172,763</u>	<u>198,624</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$19,626</b></u>	<u><b>\$148,564</b></u>	<u><b>\$168,190</b></u>

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

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**SEAL TOWNSHIP  
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

**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 the Seal Township, Pike County (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, and fire protection.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

**B. Basis of Accounting**

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. 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).

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. 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 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.

Cemetery Fund – This fund receives tax levy money for the purpose of maintaining and improving cemeteries within the Township. Monies are also received when burial lots are sold and when grave openings and closings occur.

Fire Fund – This fund receives tax levy money for the purpose of operating and maintaining a fire protection plan within the Township.

**SEAL TOWNSHIP  
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

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

**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. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

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

A summary of 2004 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

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

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**2. EQUITY IN POOLED CASH**

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

Demand Deposits	<u>2004</u> \$168,190
-----------------	--------------------------

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

**SEAL TOWNSHIP  
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2004 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,022	\$135,093	\$53,071
Special Revenue	253,628	343,802	90,174
Total	\$335,650	\$478,895	\$143,245

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$102,668	\$141,328	(\$38,660)
Special Revenue	339,599	368,001	(28,402)
Total	\$442,267	\$509,329	(\$67,062)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund by \$38,660, the Gasoline Tax Fund by \$43,015, and the Cemetery Fund by \$8,666 for the year ended December 31, 2004.

**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 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**SEAL TOWNSHIP  
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Dump Truck Loan	\$17,867	5.25%
Fire Truck Lease (1998)	65,756	5.56%
Fire Truck Lease (2003)	323,560	5.25%
Township Building Loan	34,066	5.75%
Backhoe Loan	29,109	3.90%
Mower/Tractor Loan	49,077	4.00%
Total	\$519,435	

The Dump Truck Loan was issued on April 7, 2004 for a one year period. The loan was collateralized by the dump truck. The fire truck was leased on May 29, 1998 for ten years with annual payments of \$18,771, including interest.

The new fire truck was leased on December 2, 2003 for fifteen years with annual payments of \$25,000 for the first five years and \$36,793 for the remaining 10 years, including interest. The lease was collateralized by the fire truck.

The Township Building Loan was issued on April 7, 2004 for a one year period. The loan was collateralized by the Township's deposit accounts.

The Backhoe Loan was issued on March 7, 2004 for a one year period. The loan was collateralized by the backhoe. The Mower/Tractor Loan was issued on May 4, 2004 for a one year period. The loan was collateralized by the mower/tractor.

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

	Township Building Loan	Backhoe Loan	New Fire Truck Lease	Dump Truck Loan	Fire Truck Lease	Tractor- Mower Lease	Total
2005	\$36,025	\$30,244	\$25,000	\$18,805	\$18,771	\$51,040	\$179,885
2006			25,000		18,771		43,771
2007			25,000		18,771		43,771
2008			25,000		18,771		43,771
2009			36,793				36,793
2010-2014			183,963				183,963
2015-2018			147,170				147,170
Total	\$36,025	\$30,244	\$467,926	\$18,805	\$75,084	\$51,040	\$ 679,124

The one-year loans noted above that are due in 2005 are renewable loans for which a portion of the principal is paid at maturity and the remainder of the principal is renewed for an additional one year period.

**SEAL TOWNSHIP  
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**6. RETIREMENT SYSTEMS**

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

The Ohio Revised Code also prescribes contribution rates. For 2004, 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.

**7. RISK MANAGEMENT**

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.

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.

SEAL TOWNSHIP  
PIKE COUNTY

NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)

7. RISK MANAGEMENT (Continued)

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 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>





**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***

Seal Township  
Pike County  
P.O. Box 262  
Piketon, Ohio 45661

To the Board of Township Trustees:

We have audited the financial statement of Seal Township, Pike County, Ohio (the Township), as of and for the year ended December 31, 2004, and have issued our report thereon dated July 27, 2006, 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 that the Township 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 in order to express our opinion on the financial statement 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 27, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statement is 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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2004-001. In a separate letter to the Township's management dated July 27, 2006, we reported other matters related to noncompliance we deemed immaterial.

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Seal Township  
Pike 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 Township 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 27, 2006

SEAL TOWNSHIP  
PIKE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2004

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

FINDING NUMBER 2004-001

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41 (B) prohibits a subdivision or taxing unit from making an expenditure unless it has been properly appropriated.

As of December 31, 2004, actual expenditures exceeded appropriations at the fund level for the following funds:

<u>Fund Name/(Number)</u>	<u>Total Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General Fund (1000)	\$102,668	\$141,328	\$38,660
Gasoline Tax Fund (2021)	\$89,202	\$132,217	\$43,015
Cemetery Fund (2041)	\$110,253	\$118,919	\$8,666

Also, actual expenditures exceeded appropriations at the fund, function, and object level for the Debt Service: Principal Retirement line item within the General Fund by \$50,231, Gasoline Tax Fund by \$49,077, and Cemetery Fund by \$29,109.

These negative variances were due to adjustments made for renewal of note debt and the corresponding disbursements to pay off the outstanding balances.

Noncompliance with this code section may result in fund deficits at year end.

We recommend when the Township renews note debt, the Fiscal Officer record the revenue as "Sale of Notes" and obtain an amended certificate of estimated resources for the loan amount. Also, we recommend, the Clerk record the disbursement as "Debt Service: Principal Retirement" and the Trustees approve the supplemental appropriations for the disbursement amount. Also, the Fiscal Officer should deny payment requests exceeding appropriations. In addition, we recommend the Fiscal Officer periodically compare expenditures plus encumbrances with the appropriation authority and obtain approval to amend as needed.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**SEAL TOWNSHIP  
PIKE COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2003-001	Ohio Rev. Code § 135.18(A), Failure to require depository to provide security equal to funds on deposit.	Yes	
2003-002	Ohio Rev. Code § 5705.41(B), Expenditures exceeded legislatively approved appropriations at the fund level and legal level of control.	No	Not Corrected. Reissued as Finding Number 2004-001.



**Auditor of State  
Betty Montgomery**

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**SEAL TOWNSHIP**

**PIKE 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 29, 2006**