

EDEN TOWNSHIP

LICKING COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2006 & 2005

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Trustees
Eden Township
10749 Eden Church Road
St. Louisville, Ohio 43071

We have reviewed the *Report of Independent Accountants* of Eden Township, Licking County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2005 through December 31, 2006. 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. Eden Township is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 24, 2007

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EDEN TOWNSHIP
LICKING COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2006 & 2005

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REPORT OF INDEPENDENT ACCOUNTANTS

Eden Township
Licking County
10749 Eden Church Road
St. Louisville, Ohio 43071

To the Board of Trustees:

We have audited the accompanying financial statements of Eden Township (Township), Licking County, Ohio as and for the years ended December 31, 2006 & 2005. 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. 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 years ended December 31, 2006 & 2005. Instead of the combined funds the accompanying financial statements present for 2006 & 2005, the revision requires presenting entity wide statements and also to present larger (i.e. major) funds separately for 2006 & 2005. 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 its 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 years ended December 31, 2006 & 2005, 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, 2006 & 2005, or its changes in financial position 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 Eden Township, Licking County as of December 31, 2006 & 2005, 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 years ended December 31, 2006 & 2005. 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 August 29, 2007, 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, 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 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.

Charles E. Harris & Associates, Inc.
August 29, 2007

**EDEN TOWNSHIP
LICKING 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, 2006**

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Other Local Taxes	\$ 32,561	\$ 98,473	-	\$ 131,034
Licenses, Permits and Fees	2,186	-	-	2,186
Intergovernmental	39,816	113,244	-	153,060
Earnings on Investments	5,020	848	\$ 534	6,402
Miscellaneous	4,465	-	-	4,465
Total Cash Receipts	84,048	212,565	534	297,147
Cash Disbursements:				
General Government	80,703	-	-	80,703
Public Safety	-	42,181	-	42,181
Public Works	175	136,058	-	136,233
Health	1,595	-	6,100	7,695
Debt Service:				
Principal	-	10,000	-	10,000
Interest	-	953	-	953
Total Cash Disbursements	82,473	189,192	6,100	277,765
Cash Receipts Over/(Under) Cash Disbursements	1,575	23,373	(5,566)	19,382
Other Financing Sources/(Uses):				
Sale of Fixed Assets	91	-	-	91
Total Other Financing Sources/(Uses)	91	-	-	91
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	1,666	23,373	(5,566)	19,473
Fund Balance, January 1, 2006	50,214	175,254	26,631	252,099
Fund Balance, December 31, 2006	\$ 51,880	\$ 198,627	\$ 21,065	\$ 271,572

See accompanying Notes to the Financial Statements.

EDEN TOWNSHIP
LICKING 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, 2005

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Other Local Taxes	\$ 32,422	\$ 104,151	-	\$ 136,573
Licenses, Permits and Fees	4,051	-	-	4,051
Intergovernmental	75,821	89,671	-	165,492
Earnings on Investments	2,901	417	\$ 273	3,591
Miscellaneous	2,230	-	-	2,230
Total Cash Receipts	117,425	194,239	273	311,937
Cash Disbursements:				
General Government	73,676	-	-	73,676
Public Safety	-	28,871	-	28,871
Public Works	14,822	139,794	-	154,616
Health	2,522	-	4,683	7,205
Debt Service:				
Principal	5,000	-	-	5,000
Interest	674	-	-	674
Total Cash Disbursements	96,694	168,665	4,683	270,042
Cash Receipts Over/(Under) Cash Disbursements	20,731	25,574	(4,410)	41,895
Other Financing Sources/(Uses):				
Sale of Fixed Assets	74	-	-	74
Sale of Notes	-	10,000	-	10,000
Total Other Financing Sources/(Uses)	74	10,000	-	10,074
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	20,805	35,574	(4,410)	51,969
Fund Balance, January 1, 2005	29,409	139,680	31,041	200,130
Fund Balance, December 31, 2005	\$ 50,214	\$ 175,254	\$ 26,631	\$ 252,099

See accompanying Notes to the Financial Statements.

EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Eden Township, (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 contracts with Newton Township and Mary Ann Township for fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved.)

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

C. CASH AND INVESTMENTS

The Township's accounting basis includes investments as assets. This basis does not report disbursements for investments purchases or receipts for investments sales. The Township reports gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values certificates of deposits 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:

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 the proceeds of specific sources (other than trusts or for capital projects) that are restricted to expenditures for specific purposes. The Township had the following significant Special Revenue Funds:

EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

D. **FUND ACCOUNTING** - (continued)

2. **Special Revenue Funds**

Gasoline Tax Fund – This fund receives gasoline tax monies from State of Ohio for construction and repair of Township streets.

Road & Bridge Fund – This fund receives property tax money levied for the funding of the repair of the Township's roads.

General Fire Fund – This fund receives property tax money levied for the funding of the fire department.

3. **Permanent Fund**

The Permanent Fund accounts for the cemetery trust, which was formerly known as a Fiduciary Fund Type – Nonexpendable Trust Fund. The corpus of the trust must remain intact and the interest earnings on this fund are used for the cemetery projects of 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. Unencumbered appropriations at year-end are carried over to the subsequent year.

2. **Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered balances 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 commitments are made. Encumbrances outstanding at year-end are carried forward to the subsequent year.

EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. PROPERTY, PLANT AND EQUIPMENT

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

G. ACCUMULATED LEAVE

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

		<u>2006</u>		<u>2005</u>
Demand Deposits	\$	148,356	\$	128,883
Certificates of Deposit		<u>123,216</u>		<u>123,216</u>
Total	\$	<u>271,572</u>	\$	<u>252,099</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Township or (3) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 & 2005 is as follows:

2006 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$ 80,289	\$ 84,139	\$ 3,850
Special Revenue	190,879	212,565	21,686
Permanent	800	534	(266)
Total	<u>271,968</u>	<u>\$ 297,238</u>	<u>\$ 25, 270</u>

**EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005**

3. BUDGETARY ACTIVITY – (continued)

2006 Budgeted vs. Actual Budgetary Basis Expenditures

	Total Appropriations	Total Expenditures	Variance
Fund Type			
General	\$ 130,503	\$ 82,473	\$ 48,030
Special Revenue	366,132	189,192	176,940
Permanent	11,215	6,100	5,115
Total	\$ 507,850	\$ 277,765	\$ 230,085

2005 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
Fund Type			
General	\$ 83,740	\$ 117,499	\$ 33,759
Special Revenue	176,620	204,239	27,619
Permanent	1,000	273	(727)
Total	\$ 261,360	\$ 322,011	\$ 60,651

2005 Budgeted vs. Actual Budgetary Basis Expenditures

	Total Appropriations	Total Expenditures	Variance
Fund Type			
General	\$ 113,149	\$ 96,694	\$ 16,455
Special Revenue	316,300	168,665	147,635
Permanent	15,825	4,683	11,142
Total	\$ 445,274	\$ 270,042	\$ 175,232

4. PROPERTY TAXES

Real property becomes 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 payments, 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 on the property owners, who must file a list of such property to the County by each April 30.

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

**EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005**

5. RETIREMENT SYSTEM

Full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2005, OPERS members contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of participants' gross salaries during the years. For 2006, OPERS members contributed 9% of their wages. The Township contributed an amount equal to 13.70% of participants' gross salaries during the year. The Township has paid all contributions required through December 31, 2006 and 2005.

6. DEBT

Debts outstanding at December 31, 2006 were as follows:

<u>Description:</u>	<u>Principal</u>	<u>Interest Rate</u>
Equipment Notes	\$ 10,000	3.36%
Chipper Notes	<u>5,000</u>	4.42%
Total	<u>\$ 15,000</u>	

The Equipment notes were issued in 2003 for the purchase of various equipment. The Chipper notes were issued in 2005 for the purchase of a chipper. The Notes are paid from taxes inside the 10-mill limitation paid from either the General Fund or the Road and Bridge Fund.

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

<u>Year Ended</u>	<u>Equipment Notes</u>	<u>Chipper Notes</u>
2007	\$ 5,336	\$ 5,221
2008	<u>5,168</u>	<u>-</u>
Total	<u>\$ 10,504</u>	<u>\$ 5,221</u>

7. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan, an unincorporated non-profit association over 600 government entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine, and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**EDEN TOWNSHIP
LICKING COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2006 & 2005**

7. RISK MANAGEMENT – (continued)

The Plan uses conventional insurance coverage and reinsures these coverage's 100% rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

Financial Position – Ohio Government Risk Management Plan'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, 2006 and 2005:

		2006		2005
Assets	\$	9,620,148	\$	8,219,430
Liabilities		(3,329,620)		(2,748,639)
Retained Earnings	\$	6,290,528	\$	5,470,791

The complete audited financial statements for the Ohio Government Risk Management is available at the Plan's website, www.ohioplan.org.

Settled claims have not exceeded this commercial coverage in any of the last three years. There have been no significant reductions in insurance coverage from last year.

The Township pays the State Worker's Compensation System a premium bases on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

8. CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

9. LEGAL COMPLIANCE

The Township did not record the debt service payment of principal and interest in the debt service account in accordance with Ohio Admin. Code Section 117-2-02(A).

Charles E. Harris & Associates, Inc.
Certified Public Accountants

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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**

Eden Township
Licking County
10749 Eden Church Road
St. Louisville, Ohio 43071

To the Board of Trustees:

We have audited the financial statements of Eden Township, Licking County, Ohio (Township) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated August 29, 2007, wherein we noted the Township followed accounting practices prescribed or permitted by the Auditor of State of Ohio. 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 Controls Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis such that there is more than a remote likelihood that a misstatement of the Township's financial statements that is more than inconsequential will not be prevented or detected by the Township's internal control. We consider the deficiency described in the accompanying schedule of findings, item 2006-Eden-01, to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Township's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We do not believe the significant deficiency described above to be a material weakness.

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, grant agreements and other matters, 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2006-Eden-01.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We noted certain matters that we have reported to management of the Township in a separate letter dated August 29, 2007.

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

Charles E. Harris & Associates, Inc.

August 29, 2007

**EDEN TOWNSHIP
LICKING COUNTY, OHIO
SCHEDULE OF FINDINGS
December 31, 2006 & 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-Eden-01

Noncompliance and Significant Deficiency

Ohio Admin. Code Section 117-2-02(A) provides that all local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance and finance-related legal and contractual requirements and prepare financial statements.

The Ohio Township Handbook (revised December 2006) provides suggested account classifications. These accounts classify receipts and disbursements by fund and source (taxes or charges for services, for example). Using these classifications and the aforementioned accounting records will provide the Township with information required to monitor compliance and with the budget and prepare annual reports in the format required by the Auditor of State.

During 2005 and 2006, the Township posted its debt service payments under the General Government and Public Works accounts instead of the Debt Service account. Adjustments in the financial report were made to reclassify loan payments as principal retirement and interest payments under the Debt Service account.

We recommend the Township follow the Ohio Township Handbook in the proper posting of debt service payments.

The Fiscal Officer agrees and will record all loan payments in the debt service account.

SCHEDULE OF PRIOR AUDIT FINDINGS

The prior audit report, for the years ending December 31, 2004 and 2003, reported no material citations or recommendations.



Mary Taylor, CPA
Auditor of State

EDEN TOWNSHIP

LICKING 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
OCTOBER 4, 2007**