

**VIRGINIA TOWNSHIP
COSHOCOTON COUNTY**

REGULAR AUDIT

**FOR THE YEARS ENDED
DECEMBER 31, 2005 AND 2006**



Mary Taylor, CPA

Auditor of State

Board of Trustees
Virginia Township
17035 County Road 298
Coshocton, Ohio 43812

We have reviewed the *Independent Auditor's Report* of Virginia Township, Coshocton County, prepared by Kennedy Cottrell Richards, 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 *Independent Auditor's Report* 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 *Independent Auditor's Report* 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. Virginia Township is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 3, 2007

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VIRGINIA TOWNSHIP, COSHOCTON COUNTY

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Virginia Township
17035 County Road 298
Coshocton, Ohio 43812

To the Board of Trustees:

We have audited the accompanying financial statements of the Virginia Township, Coshocton County, Ohio (the Township), as of and for the years ended December 31, 2006 and 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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. 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.

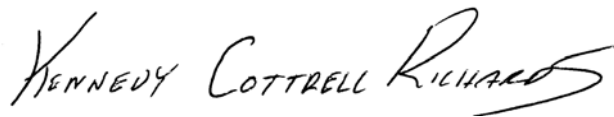
Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2005. Instead of the combined funds the accompanying financial statements present, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately. 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 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 as of December 31, 2006 and 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 the Virginia Township, Coshocton County, as of December 31, 2006 and 2005 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 and Analysis for the year ended December 31, 2006 and 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 a report dated April 6, 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 and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion 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* and should be considered in assessing the results of our audit.

A handwritten signature in black ink that reads "KENNEDY COTTRELL RICHARDS". The signature is written in a cursive style with all capital letters.

Kennedy Cottrell Richards
Columbus, Ohio

April 6, 2007

**VIRGINIA TOWNSHIP
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$ 11,220	\$ 15,160	\$ 26,380
Intergovernmental	23,219	95,523	118,742
Earnings on Investments	322	585	907
Miscellaneous Receipts	349	442	791
	<u>35,110</u>	<u>111,710</u>	<u>146,820</u>
Total Cash Receipts			
	<u>35,110</u>	<u>111,710</u>	<u>146,820</u>
Cash Disbursements:			
Current:			
General Government	29,128	-	29,128
Public Works	1,010	150,467	151,477
Public Safety	-	3,582	3,582
Health	5,590	-	5,590
Capital Outlay	1,128	-	1,128
	<u>36,856</u>	<u>154,049</u>	<u>190,905</u>
Total Cash Disbursements			
	<u>36,856</u>	<u>154,049</u>	<u>190,905</u>
Total Receipts Over/(Under) Disbursements	<u>(1,746)</u>	<u>(42,339)</u>	<u>(44,085)</u>
Other Financing Receipts			
Other Financing Sources	1,699	-	1,699
	<u>1,699</u>	<u>-</u>	<u>1,699</u>
Total Other Financing Receipts			
	<u>1,699</u>	<u>-</u>	<u>1,699</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	<u>(47)</u>	<u>(42,339)</u>	<u>(42,386)</u>
Fund Cash Balance, January 1	<u>30,061</u>	<u>91,848</u>	<u>121,909</u>
Fund Cash Balance, December 31	<u>\$ 30,014</u>	<u>\$ 49,509</u>	<u>\$ 79,523</u>

**VIRGINIA TOWNSHIP
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Local Taxes	\$ 10,939	\$ 15,177	\$ 26,116
Intergovernmental	15,739	88,788	104,527
Earnings on Investments	293	312	605
Miscellaneous Receipts	683	-	683
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	27,654	104,277	131,931
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	29,369	-	29,369
Public Works	963	47,744	48,707
Public Safety	-	3,578	3,578
Health	5,157	-	5,157
Capital Outlay	941	-	941
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	36,430	51,322	87,752
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(8,776)	52,955	44,179
	<hr/>	<hr/>	<hr/>
Other Financing Receipts/(Disbursements):			
Transfers In	94	5,781	5,875
Transfers Out	-	(5,875)	(5,875)
Other Financing Sources	1,676	-	1,676
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	1,770	(94)	1,676
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	(7,006)	52,861	45,855
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, January 1	37,067	38,987	76,054
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, December 31	\$ 30,061	\$ 91,848	\$ 121,909
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The notes to the financial statements are an integral part of this statement

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Township of Virginia, Coshocton County, is a body politic and corporate 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 four member Board. The Township provides general governmental services, including road, bridge maintenance, and cemetery maintenance. Police protection is provided by the Coshocton County Sheriff's Department. The Township contracts with Franklin Township to provide 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 the State.

C. Cash and Investments

All cash is maintained in a pooled checking account. The Township has no investments.

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 by law or contract to be restricted.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources 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 and bridges.

Motor Vehicle License Tax Fund – This fund receives motor vehicle license tax money for constructing, maintaining and repairing Township roads and bridges.

Road and Bridge Fund – This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Fire District Fund – This fund receives real estate tax for the cost associated with the fire protection contract with Franklin Township.

Permissive Motor Vehicle License Fund – This fund receives county motor vehicle license tax money for the construction, repair, and maintenance of township roads and bridges.

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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 lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 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.

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

2. EQUITY IN POOLED CASH

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

	<u>2006</u>	<u>2005</u>
Demand Deposits	\$ <u>79,523</u>	\$ <u>121,909</u>

Deposits:

Deposits are collateralized by securities specifically pledged by the financial institution to the Township and by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 was as follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$26,477	\$36,809	\$10,332
Special Revenue	<u>113,729</u>	<u>111,710</u>	<u>(2,019)</u>
Total	<u>\$140,206</u>	<u>\$148,519</u>	<u>8,313</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$56,447	\$36,856	\$19,591
Special Revenue	<u>205,740</u>	<u>154,049</u>	<u>51,691</u>
Total	<u>\$262,187</u>	<u>\$190,905</u>	<u>\$71,282</u>

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

BUDGETARY ACTIVITY (Continued)

2005 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$27,401	\$29,424	\$2,023
Special Revenue	<u>103,594</u>	<u>110,058</u>	<u>6,464</u>
Total	<u>\$130,995</u>	<u>\$139,482</u>	<u>\$8,487</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$64,469	\$36,429	\$28,041
Special Revenue	<u>142,650</u>	<u>57,197</u>	<u>85,453</u>
Total	<u>\$207,119</u>	<u>\$93,626</u>	<u>\$113,494</u>

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.

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

5. RETIREMENT SYSTEM

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 2006 and 2005, members of PERS contributed 9% and 8.5% of their gross salaries. The Township contributed an amount equal to 13.70% and 13.55% of participants' gross salaries. The Township has paid all employer contributions required through December 31, 2006.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- General liability and casualty;
- Vehicles, and;
- Property, including electronic data equipment.

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

Board of Trustees
Virginia Township
17035 County Road 298
Coshocton, Ohio 43812

To the Board of Trustees:

We have audited the financial statements of the Virginia Township, Coshocton County (the Township) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated April 6, 2007, 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 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency (Item number 2006-1) described in the accompanying schedule of findings 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 entity'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. However, we believe the significant deficiency described above is not 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, and grant agreements, noncompliance with which could have a direct and material 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2006-1. We noted certain matters that we reported to management of the Township in a separate letter dated April 6, 2007.

This report is intended solely for the information and use of the management, the Township Council, and the Auditor of State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "KENNEDY COTTRELL RICHARDS". The signature is written in a cursive style with all letters in uppercase.

Kennedy Cottrell Richards
Columbus, Ohio

April 6, 2007

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

2006-1 Noncompliance Citation and Material Weakness

Ohio Rev. Code § 505.24(C) sets forth the method by which township trustees' compensation should be allocated. This section is amplified by Ohio Attorney General (OAG) Opinion 2004-036.

In summary, Ohio Rev. Code § 505.24(C) requires the following:

- (1) **Trustees receiving per diem compensation:** The trustees must resolve a method by which each trustee shall periodically notify the township clerk of the number of days spent on township services *and the kinds of services rendered* on those days. The per diem compensation shall be paid from the township general fund or from other township funds in proportion to the kinds of services rendered, as documented. (For example, the township could charge trustee time spent on road repairs to the road & bridge fund.)
- (2) **Trustees receiving compensation by annual salary:** By resolution, Rev. Code Section 505.24(C) permits trustees to receive annual salaries instead of per diem payments. When paid by salary, Rev. Code Section 505.24(C) does not prescribe a "documentation of time spent" requirement.

However, for salaries **not** paid from the general fund, effective October 19, 2004, OAG Opinion 2004-036 requires trustees to establish administrative procedures to document the proportionate amount chargeable to other township funds based on the kinds of services rendered. The administrative procedures" can be timesheets or a similar method of record keeping, as long as the trustees document all time spent on township business and the type of service performed, in a manner similar to trustees paid per diem compensation. If trustees do not document their time, then no part of salaries may be paid from these other funds.

Per the above, trustees must keep records of the time spent on various tasks and the fund to which the township will charge their costs. (The sole exception to this is for trustees charging all salaries to the general fund, as described above.) There is no one method for documenting time and the kinds of services rendered. A diary, time sheets or other methods will suffice if they include the information described above.

Prior to the issuance of the aforementioned OAG Opinion, regarding (2) above, the Auditor of State (AOS) accepted resolutions that specified percentages of salaries to allocate to various funds, as complying with Rev. Code § 505.24(C). This OAG Opinion alters that conclusion.

Resolutions to pay trustees by salary should now specify that a township will allocate salaries based on *documentation* the trustees submit, not based on percentages a *resolution specifies*.

**VIRGINIA TOWNSHIP
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

2006-1 (Continued)

The Township had not adopted a resolution in either year authorizing the amounts of salaries and fringe benefits to be paid from each fund, nor had the Township established procedures documenting services rendered and the funds to which to charge these costs. However, the Trustees' combined annual salaries for 2005 were allocated 50% to the General Fund and 50% to the Gasoline Tax Fund while the related pension costs were allocated 34% to the Gasoline Tax Fund and 66% to the General Fund. During 2006 the Trustees' combined annual salaries were allocated 28% to the General Fund and 72% to the Gasoline Tax Fund while the related pension costs were allocated 68% to the Gasoline Tax Fund and 32% to the General Fund.

Failure to maintain documentation of time spent by the Trustee's on each duty and the funds to which the time is to be charged could result in significant adjustments being made to the Township's fund balances.

We recommend the Township adopt formal administrative procedures regarding documenting the time spent by Trustees on various duties and the funds to which each task should be charged. The Township should adopt a resolution specifying that the Township will allocate salaries based upon documentation submitted by each trustee or all salaries will be paid from the General Fund.

In addition, the Township should document the duties the Trustees have already performed during the current year (2006) and make adjustments to the amounts charged to each fund in accordance with this documentation.

Township Response

The Township Trustees plan to comply with the above requirements.



Mary Taylor, CPA
Auditor of State

VIRGINIA TOWNSHIP

COSHOCTON 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
MAY 15, 2007**