

GENOA TOWNSHIP
DELAWARE COUNTY, OHIO

Financial Statements
December 31, 2004 and 2003

Wolf, Rogers, Dickey & Co.
Certified Public Accountants



**Auditor of State
Betty Montgomery**

Board of Trustees
Genoa Township, Delaware County
5111 S. Old 3 Highway
Westerville, OH 43082

We have reviewed the *Independent Auditors' Report* of Genoa Township, Delaware County, prepared by Wolf, Rogers, Dickey & Co., for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' 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 Auditors' 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. Genoa Township, Delaware County is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY
Auditor of State

April 18, 2006

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Genoa Township
Delaware County, Ohio

For the Years Ended
December 31, 2004 and 2003

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Independent Auditors' Report

Genoa Township
Delaware County, Ohio

To the Board of Trustees:

We have audited the accompanying financial statements of Genoa Township, Delaware County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 of Ohio prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 and 2003, the revisions require presenting entity-wide statements and also to present 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 of Ohio 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 of Ohio 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 the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or 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 and reserves for encumbrances of Genoa Township, Delaware County, Ohio as of December 31, 2004 and 2003, 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 year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2005, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provision 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 the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Wolf, Rogers, Dickey & Co.

Certified Public Accountants

November 18, 2005

Genoa Township
Delaware County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2004

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Cash receipts:					
Local taxes	\$ 865,557	5,337,274	-	-	6,202,831
Intergovernmental	339,625	863,197	-	-	1,202,822
Licenses, permits and fees	216,476	2,335	-	-	218,811
Earnings on investments	61,905	4,284	-	-	66,189
Fines and forfeitures	20,435	3,031	-	-	23,466
Other revenue	<u>187,080</u>	<u>116,755</u>	<u>-</u>	<u>-</u>	<u>303,835</u>
Total cash receipts	<u>1,691,078</u>	<u>6,326,876</u>	<u>-</u>	<u>-</u>	<u>8,017,954</u>
Cash disbursements:					
Current:					
Public safety	-	3,559,443	-	-	3,559,443
General government	1,031,720	76,213	-	-	1,107,933
Public works	-	776,189	-	-	776,189
Conservation – recreation	33,899	-	-	-	33,899
Health	4,643	1,913	-	-	6,556
Capital outlay	<u>461,160</u>	<u>118,581</u>	<u>59,766</u>	<u>-</u>	<u>639,507</u>
Total cash disbursements	<u>1,531,422</u>	<u>4,532,339</u>	<u>59,766</u>	<u>-</u>	<u>6,123,527</u>
Total receipts over disbursements	159,656	1,794,537	(59,766)	-	1,894,427
Other financing receipts (disbursements):					
Transfers in	-	-	259,766	-	259,766
Transfers out	-	(259,766)	-	-	(259,766)
Other financing uses	<u>-</u>	<u>(109,091)</u>	<u>-</u>	<u>-</u>	<u>(109,091)</u>
Total other financing receipts (disbursements)	<u>-</u>	<u>(368,857)</u>	<u>259,766</u>	<u>-</u>	<u>(109,091)</u>
Total receipts over disbursements	159,656	1,425,680	200,000	-	1,785,336
Fund cash balances, January 1	<u>913,344</u>	<u>2,756,540</u>	<u>800,000</u>	<u>1,387</u>	<u>4,471,271</u>
Fund cash balances, December 31	\$ <u>1,073,000</u>	<u>4,182,220</u>	<u>1,000,000</u>	<u>1,387</u>	<u>6,256,607</u>
Reserve for encumbrances	\$ <u>1,800</u>	<u>36,629</u>	<u>-</u>	<u>-</u>	<u>38,429</u>

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

Genoa Township
Delaware County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2003

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debit Service</u>	<u>Totals (Memorandum Only)</u>
Cash receipts:					
Local taxes	\$ 788,274	4,925,067	-	-	5,713,341
Intergovernmental	365,116	792,627	-	-	1,157,743
Licenses, permits and fees	246,960	2,345	-	-	249,305
Earnings on investments	51,322	2,405	-	-	53,727
Fines and forfeitures	20,759	2,468	-	-	23,227
Other revenue	<u>104,305</u>	<u>143,370</u>	<u>-</u>	<u>-</u>	<u>247,675</u>
Total cash receipts	<u>1,576,736</u>	<u>5,868,282</u>	<u>-</u>	<u>-</u>	<u>7,445,018</u>
Cash disbursements:					
Current:					
Public safety	-	3,412,699	-	-	3,412,699
General government	925,475	74,172	-	-	999,647
Public works	-	725,879	-	-	725,879
Conservation – recreation	70,787	-	-	-	70,787
Health	11,110	1,932	-	-	13,042
Debt service:					
Redemption of principal	19,000	243,350	-	-	262,350
Interest and fiscal charges	804	15,977	-	-	16,781
Capital outlay	<u>545,590</u>	<u>629,811</u>	<u>-</u>	<u>-</u>	<u>1,175,401</u>
Total cash disbursements	<u>1,572,766</u>	<u>5,103,820</u>	<u>-</u>	<u>-</u>	<u>6,676,586</u>
Total receipts over disbursements	3,970	764,462	-	-	768,432
Other financing receipts (disbursements):					
Transfers in	-	-	800,000	-	800,000
Transfers out	-	(800,000)	-	-	(800,000)
Other financing uses	<u>(83,000)</u>	<u>(491,185)</u>	<u>-</u>	<u>-</u>	<u>(574,185)</u>
Total other financing receipts (disbursements)	<u>(83,000)</u>	<u>(1,291,185)</u>	<u>800,000</u>	<u>-</u>	<u>(574,185)</u>
Total receipts over (under) disbursements	(79,030)	(526,723)	800,000	-	194,247
Fund cash balances, January 1	<u>992,374</u>	<u>3,283,263</u>	<u>-</u>	<u>1,387</u>	<u>4,277,024</u>
Fund cash balances, December 31	\$ <u>913,344</u>	<u>2,756,540</u>	<u>800,000</u>	<u>1,387</u>	<u>4,471,271</u>
Reserve for encumbrances	\$ <u>35,605</u>	<u>9,705</u>	<u>59,766</u>	<u>-</u>	<u>105,076</u>

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

Genoa Township
Delaware County, Ohio
Notes to the Financial Statements
December 31, 2004 and 2003

(1) Summary of Significant Accounting Policies

Description of the Entity

Genoa Township, Delaware County, Ohio (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 and cemetery maintenance. The Township contracts with the Delaware County Sheriff's Department to provide security of persons and property.

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

Basis of Accounting

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

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

Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively. Certificates of deposit are valued at cost.

Fund Accounting

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

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Genoa Township
Delaware County, Ohio
Notes to the Financial Statements
December 31, 2004 and 2003

(1) Summary of Significant Accounting Policies, continued

Fund Accounting, continued

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 to pay for constructing, maintaining and repairing Township roads.

Fire District Fund – This fund receives tax money from a special fire levy for covering the cost of fire protection.

Debt Service Fund

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

General Bond Retirement Fund – This fund receives tax money earmarked to retire the bonded debt associated with the construction of the fire house.

Budgetary Process

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

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board 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.

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.

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 re-appropriated. The Township did not encumber all commitments required by Ohio law.

Genoa Township
 Delaware County, Ohio
 Notes to the Financial Statements
 December 31, 2004 and 2003

(1) Summary of Significant Accounting Policies, continued

A summary of 2003 and 2004 budgetary activity appears in Note 3.

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.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

(2) Equity in Pooled Cash and Investments

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

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 2,010,355	237,628
STAR Ohio	<u>4,246,252</u>	<u>4,233,643</u>
Total deposits and investments	\$ <u>6,256,607</u>	<u>4,471,271</u>

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool. The Township has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio). STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes.

(3) Budgetary Activity

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

<u>Fund Type</u>	<u>2004 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 1,377,981	1,691,078	313,097
Special revenue	5,955,094	6,326,876	371,782
Capital projects	<u>259,766</u>	<u>259,766</u>	-
Total	\$ <u>7,592,841</u>	<u>8,277,720</u>	<u>684,879</u>

The capital projects funds receipts represent transfers from the special revenue funds.

Genoa Township
 Delaware County, Ohio
 Notes to the Financial Statements
 December 31, 2004 and 2003

(3) Budgetary Activity, continued

<u>2004 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 1,815,605	1,533,222	282,383
Special revenue	6,742,205	4,937,825	1,804,380
Capital projects	<u>59,766</u>	<u>59,766</u>	<u>-</u>
Total	\$ <u>8,617,576</u>	<u>6,530,813</u>	<u>2,086,763</u>

<u>2003 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 1,381,453	1,576,736	195,283
Special revenue	5,827,660	5,868,282	40,622
Capital projects	<u>-</u>	<u>800,000</u>	<u>800,000</u>
Total	\$ <u>7,209,113</u>	<u>8,245,018</u>	<u>1,035,905</u>

The capital projects fund receipts represent transfers from the special revenue funds.

<u>2003 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 2,159,935	1,691,371	468,564
Special revenue	7,291,063	6,404,710	886,353
Capital projects	<u>60,000</u>	<u>59,766</u>	<u>234</u>
Total	\$ <u>9,510,998</u>	<u>8,155,847</u>	<u>1,355,151</u>

(4) Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board 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.

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.

Genoa Township
Delaware County, Ohio
Notes to the Financial Statements
December 31, 2004 and 2003

(4) Property Tax, continued

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

(5) Debt

The Township had outstanding debt of \$300,049 at January 1, 2003 that was scheduled to mature through 2006. The debt financed fire fighting equipment, renovation of the fire station, and an addition and renovations to the maintenance facility. All of the debt was repaid in 2003.

(6) Retirement Systems

The Township's certified fire fighters and police officers belong to the Police and Fire Pension Fund (OP&F). Other employees and elected officials belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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, OP&F members contributed 10% of their wages, while the Township contributed 24% of participants' gross wages. PERS members contributed 8.5% of their gross salaries, while the Township contributed 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

(7) Risk Management

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

The Township also provides health insurance coverage to the Township Trustees, the Clerk and other employees through a private carrier.

(8) Commitments

In 2004, the Township received \$75,000 from a local builder earmarked for improvements to a specific intersection in the Township. These funds were deposited to the General Fund and will revert to the contributor if improvements to the intersection have not commenced by December 2008.

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**Independent Auditors' 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***

Genoa Township
Delaware County, Ohio

To the Board of Trustees:

We have audited the financial statements of Genoa Township, Delaware County, (the Township), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated November 18, 2005, wherein we noted the Township followed accounting practices the Auditor of State of Ohio 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 audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements 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 November 18, 2005, 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 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 that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as item 2004-01. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated November 18, 2005.

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

Wolf, Rogers, Dickey & Co.

Certified Public Accountants

November 18, 2005

Genoa Township
Delaware County, Ohio
Schedule of Findings
December 31, 2004 and 2003

**Findings Related to the Financial Statements
Required to be Reported in Accordance with GAGAS**

Finding Number 2004-01

ORC Section 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury when such contract or order is made. During our testing of non-payroll related cash disbursements we noted that for 92 of 114 disbursements tested for 2003 and 56 of 95 disbursements tested for 2004 the purchase orders were dated after the invoice date or the expenditure was directly charged against the appropriation.

We recommend that all purchase orders be dated on or before the goods or services are ordered. For routine services and goods purchased, blanket certificates should be executed. This budgetary procedure is not only required by Ohio law but is a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Township funds being over expended or exceeding budgetary spending limitations as set by the Board.



**Auditor of State
Betty Montgomery**

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**GENOA TOWNSHIP
DELAWARE 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 4, 2006**