

**LEESBURG TOWNSHIP  
COLUMBUS REGION, UNION COUNTY  
REPORT ON FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Leesburg Township  
12244 Hopewell Road  
Marysville, Ohio 43040

We have reviewed the *Independent Auditors' Report* of Leesburg Township, Union County, prepared by Holbrook & Manter, 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 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. Leesburg Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

November 19, 2007

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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Leesburg Township  
Union County

We have audited the accompanying financial statements of Leesburg Township, Union 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 audits provide a reasonable basis for our opinion.

As discussed 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.

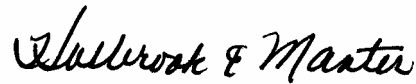
Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2006 and 2005. 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 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 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 and 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 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 Leesburg Township, Union 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 Government 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 October 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 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.



Certified Public Accountants

October 29, 2007



**LEESBURG TOWNSHIP  
UNION COUNTY**

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

	<b>Governmental Funds</b>		<b>Total (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash receipts:-</b>			
Local taxes	\$ 12,422	\$ 67,916	\$ 80,338
Intergovernmental	35,073	86,051	121,124
Interest	7,673	7,525	15,198
Fines, licenses, and permits	9,963	800	10,763
Miscellaneous	151	0	151
<b>Total cash receipts</b>	65,282	162,292	227,574
<b>Cash disbursements:-</b>			
Current:			
General government	40,405	0	40,405
Public health services	7,755	575	8,330
Public works	0	78,468	78,468
Public safety	4,636	47,016	51,652
Capital outlay	0	172,005	172,005
<b>Total cash disbursements</b>	52,796	298,064	350,860
<b>Total receipts over (under) cash disbursements</b>	12,486	( 135,772)	( 123,286)
<b>Other financing receipts (disbursements):-</b>			
Other financing sources	0	20,000	20,000
Total other financing receipts (disbursements)	0	20,000	20,000
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	12,486	( 115,772)	( 103,286)
Fund cash balances, January 1, 2006	108,201	395,614	503,815
<b>Fund cash balances, December 31, 2006</b>	<b>\$ 120,687</b>	<b>\$ 279,842</b>	<b>\$ 400,529</b>

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

**LEESBURG TOWNSHIP  
UNION COUNTY**

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

	<b>Governmental Funds</b>		<b>Total</b>
	<b>General</b>	<b>Special Revenue</b>	<b>(Memorandum Only)</b>
<b>Cash receipts:-</b>			
Local taxes	\$ 9,074	\$ 67,477	\$ 76,551
Intergovernmental	45,136	79,437	124,573
Interest	5,931	2,218	8,149
Fines, licenses, and permits	8,754	1,300	10,054
<b>Total cash receipts</b>	68,895	150,432	219,327
<b>Cash disbursements:-</b>			
Current:			
General Government	44,282	0	44,282
Public health services	7,936	790	8,726
Public works	5,772	38,789	44,561
Public safety	3,479	39,906	43,385
Conservation/Recreation	276	0	276
Capital outlay	18	46,557	46,575
<b>Total cash disbursements</b>	61,763	126,042	187,805
<b>Total receipts over (under) cash disbursements</b>	7,132	24,390	31,522
<b>Other financing receipts (disbursements):-</b>			
Other financing sources	0	0	0
Total other financing receipts (disbursements)	0	0	0
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	7,132	24,390	31,522
Fund cash balances, January 1, 2005	101,069	371,224	472,293
<b>Fund cash balances, December 31, 2005</b>	<b>\$ 108,201</b>	<b>\$ 395,614</b>	<b>\$ 503,815</b>

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

**LEESBURG TOWNSHIP**  
**UNION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-**

**Description of the Entity** - Leesburg Township, Union County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by three publicly - elected Trustees. The Township provides general governmental services, including zoning services, cemetery maintenance, fire protection, and emergency medical services.

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.

**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 by law or contract to be restricted.

**Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

*Gasoline Tax Fund*

This fund receives gasoline tax money for constructing, maintaining, and repairing township roads.

*Special Levy Fund (Fire)*

This fund receives fire levy tax money for the funding of fire and EMS services provided to the residents of the Township.

**LEESBURG TOWNSHIP  
UNION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-** (continued)

**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 Union 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 Union County Budget Commission must also approve estimated resources.

Encumbrances

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

A summary of 2006 and 2005 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.

**NOTE 2 - EQUITY IN POOLED CASH:-**

The Township maintains a cash 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:

	<b>2006</b>	<b>2005</b>
Demand Deposits	\$ 400,529	\$ 336,808
Certificates of Deposit	0	167,007
Total Deposits	\$ 400,529	\$ 503,815

**Deposits** - The Township's deposits are either (1) insured by the Federal Deposit Insurance Corporation or (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.

**LEESBURG TOWNSHIP**  
**UNION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005

**NOTE 3 - BUDGETARY ACTIVITY:-**

Budgetary activity for the year ending December 31, 2006 was as follows:

**2006 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 49,175	\$ 65,282	\$ 16,107
Special Revenue	<u>136,437</u>	<u>182,292</u>	<u>45,855</u>
Total	<u>\$ 185,612</u>	<u>\$ 247,574</u>	<u>\$ 61,962</u>

**2006 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 155,301	\$ 52,796	\$ 102,505
Special Revenue	<u>245,003</u>	<u>298,064</u>	<u>( 53,061)</u>
Total	<u>\$ 400,304</u>	<u>\$ 350,860</u>	<u>\$ 49,444</u>

Contrary to Ohio law, budgetary expenditures exceeded the appropriation authority as of December 31, 2006 by \$53,061 in the General Fund.

**LEESBURG TOWNSHIP**  
**UNION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005

**NOTE 3 - BUDGETARY ACTIVITY:-**

Budgetary activity for the year ending December 31, 2005 was as follows:

**2005 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 57,497	\$ 68,895	\$ 11,398
Special Revenue	<u>151,237</u>	<u>150,432</u>	<u>( 805)</u>
Total	<u>\$ 208,734</u>	<u>\$ 219,327</u>	<u>\$ 10,593</u>

**2005 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 128,882	\$ 61,763	\$ 67,119
Special Revenue	<u>198,002</u>	<u>126,042</u>	<u>71,960</u>
Total	<u>\$ 326,884</u>	<u>\$ 187,805</u>	<u>\$ 139,079</u>

Contrary to Ohio law, estimated resources exceeded actual resources available as of December 31, 2005 by \$805 in the General Fund.

**LEESBURG TOWNSHIP  
UNION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**NOTE 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 Union 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to Union 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.

**NOTE 5 - DEBT:-**

	<b>Principal Balance December 31, 2006</b>
Richwood Banking Company Building Loan	\$ 20,000

During 2006, the Township entered into a loan agreement with the Richwood Banking Company for the purpose of building a new fire/storage building. The loan is still open and active therefore no amortization schedule has been completed. Total note is projected to be \$500,000 with an interest rate of 5.3% and will mature on February 31, 2012. As of December 31, 2006 the loan amount is for \$20,000 with an interest rate of 5.3% and is to be paid back over 5 and one half years. Payments had not yet begun as of December 31, 2006.

**NOTE 6 - RETIREMENT SYSTEMS:-**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employee plan. This plan provides retirement benefits, including post-retirement 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, PERS members contributed 9.0% and 8.5% of their gross salaries, respectively. The Township contributed an amount equal to 13.70% and 13.55% of participants' gross salaries for 2006 and 2005, respectively. The Township has paid all contributions required through December 31, 2006.

**LEESBURG TOWNSHIP**  
**UNION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005

**NOTE 7 - RISK POOL MANAGEMENT:-**

*Commercial Insurance*

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Public official's liability.

The Township also provides health insurance and dental and vision coverage to elected officials and a full-time employee through a private carrier.





**Independent Accountants' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Required by Government Auditing Standards**

Board of Trustees  
Leesburg Township  
Union County

We have audited the accompanying financial statements of Leesburg Township, Union County, Ohio (the Township), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated October 29, 2007, wherein we noted the Township had 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 by 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 in order to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Accordingly, we have not opined 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 a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in 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 the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting as item 2006-002.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of 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 material weaknesses. We believe none of the significant deficiencies described above are a material weakness.

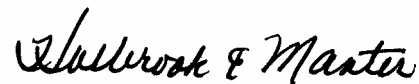
We also noted certain internal control matters that we reported to the Township's management in a separate letter dated October 29, 2007.

### Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are 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 such an opinion. The results of our tests disclosed an 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 2006-001.

We also noted certain instances of noncompliance that we reported to the Township's management in a separate letter dated October 29, 2007.

We intend this report solely for the information and use of the management and Township Trustees. We intend it for no one other than these specified parties.



Certified Public Accountants

October 29, 2007

**LEESBURG TOWNSHIP  
UNION COUNTY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005**

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

<b>Finding Number</b>	<b>2006-001</b>
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**Certification of Expenditures**

Ohio Rev. Code 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 or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

This Section provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the purchase order or contract and at the time of the certificate, appropriated and free from any previous encumbrances, the Board of Commissioners may authorize the issuance of a check in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Board of Commissioners, if such expenditure is otherwise valid. Effective April 7, 2005, legislation increased this amount to \$3,000.

**Officials' Response**

Township received this as a finding on the prior year audit report and has since been working on correcting the problem. Township has shown a big improvement since the prior year audit has been released.

<b>Finding Number</b>	<b>2006-002</b>
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**Significant Deficiency – Internal Control and Review Procedures**

Although the Trustees receive and review a select number of reports from the Fiscal Officer of the Township for approval on a monthly basis, the Township has not established formal procedures to reasonably assure completeness, and accuracy of the monthly reporting. During our testing and analysis, we noted that the Township Trustees are not reviewing the numerical check sequence prior to signing the checks. In addition, they are not reviewing the bank statement for proper inclusion of authorized expenditures within the cancelled checks or electronic fund withdraws.

The Township should carefully review this information and make appropriate inquires to help determine the integrity of the financial information. When performing such review, the officials' signatures or initials and the date should be affixed to the documents examined and it should be noted in the monthly minutes that the officials' thoroughly reviewed and approved those documents. In addition, we also recommend that the numerical check sequence be noted in the minutes and signed off of by the Trustees each month.

**Officials' Response**

The Townships' Fiscal Officer will provide the bank reconciliations and bank statements to the Trustees for their review and approval at each months meeting. The Township will also document and approve the review of those reports and the numerical sequence of the checks within the monthly minutes.

**LEESBURG TOWNSHIP  
UNION COUNTY  
SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2006 AND 2005**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2004-001	ORC 5705.41 - Fiscal officer must certify the commitment of money prior to the expenditure taking place.	No	Repeated in the Schedule of Findings in the 2006 and 2005 audit report as Finding # 2006-001.



**Mary Taylor, CPA**  
Auditor of State

**LEESBURG TOWNSHIP**

**UNION 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  
DECEMBER 4, 2007**