



**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2005



**Auditor of State
Betty Montgomery**

HICKSVILLE TOWNSHIP
DEFIANCE COUNTY

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**Auditor of State
Betty Montgomery**

Hicksville Township
Defiance County
05360 Fountain Street Road
Hicksville, Ohio 43526-9318

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005, interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

October 17, 2006

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Hicksville Township
Defiance County
05360 Fountain Street Road
Hicksville, Ohio 43526-9318

To the Board of Trustees:

We have audited the accompanying financial statements of Hicksville Township, Defiance County, (the Township) as of and for the years ended December 31, 2005 and 2004. 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared 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, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004.

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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 two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 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, 2005 and 2004, 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 Hicksville Township, Defiance County, as of December 31, 2005 and 2004, 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, 2005 and 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 October 17, 2006, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

October 17, 2006

**HICKSVILLE TOWNSHIP
DEFIANCE 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Local Taxes	\$20,029	\$64,330		\$84,359
Intergovernmental	73,970	96,691	\$18,536	189,197
Licenses, Permits, and Fees	2,886			2,886
Earnings on Investments		464		464
Total Cash Receipts	<u>96,885</u>	<u>161,485</u>	<u>18,536</u>	<u>276,906</u>
Cash Disbursements:				
Current:				
General Government	45,703			45,703
Public Safety		24,274		24,274
Public Works		46,602		46,602
Health	11,000			11,000
Debt Service:				
Redemption of Principal	20,717	20,193		40,910
Interest and Fiscal Charges	2,702			2,702
Capital Outlay	13,743	76,685	18,536	108,964
Total Cash Disbursements	<u>93,865</u>	<u>167,754</u>	<u>\$18,536</u>	<u>280,155</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>3,020</u>	<u>(6,269)</u>		<u>(3,249)</u>
Other Financing Receipts and (Disbursements):				
Other Sources	31			31
Other Uses	(382)			(382)
Total Other Financing Receipts and (Disbursements)	<u>(351)</u>			<u>(351)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,669	(6,269)		(3,600)
Fund Cash Balances, January 1	<u>28,215</u>	<u>78,744</u>		<u>106,959</u>
Fund Cash Balances, December 31	<u>\$30,884</u>	<u>\$72,475</u>		<u>\$103,359</u>

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

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$20,744	\$59,998	\$80,742
Intergovernmental	70,221	79,741	149,962
Licenses, Permits, and Fees	3,874		3,874
Earnings on Investments	23	481	504
	<u>94,862</u>	<u>140,220</u>	<u>235,082</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
General Government	54,251		54,251
Public Safety	6,874	21,055	27,929
Public Works	10,866	49,186	60,052
Health	4,000		4,000
Debt Service:			
Redemption of Principal	21,806		21,806
Capital Outlay	33,431	52,003	85,434
	<u>131,228</u>	<u>122,244</u>	<u>253,472</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(36,366)</u>	<u>17,976</u>	<u>(18,390)</u>
Other Financing Receipts:			
Sale of Fixed Assets	10,515		10,515
Other Sources	5		5
	<u>10,520</u>		<u>10,520</u>
Total Other Financing Receipts			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(25,846)	17,976	(7,870)
Fund Cash Balances, January 1	<u>54,061</u>	<u>60,768</u>	<u>114,829</u>
Fund Cash Balances, December 31	<u>\$28,215</u>	<u>\$78,744</u>	<u>\$106,959</u>

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

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Hicksville Township, Defiance County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, and cemetery maintenance. The Township contracts with the Village of Hicksville for fire 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

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

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

LTIP Fund - The Township received a grant from the State of Ohio to pay for constructing, maintaining and repairing Township roads.

D. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2005 and 2004 budgetary activity appears in Note 3.

E. Property, Plant, and Equipment

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

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

2. EQUITY IN POOLED CASH

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

	2005	2004
Demand deposits	\$103,359	\$106,959

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$97,618	\$96,916	(\$702)
Special Revenue	118,925	161,485	42,560
Capital Projects		18,536	18,536
Total	\$216,543	\$276,937	\$60,394

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$126,982	\$94,247	\$32,735
Special Revenue	205,489	167,754	37,735
Capital Projects		18,536	(18,536)
Total	\$332,471	\$280,537	\$51,934

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$107,341	\$105,382	(\$1,959)
Special Revenue	116,425	140,220	23,795
Total	\$223,766	\$245,602	\$21,836

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$162,324	\$131,228	\$31,096
Special Revenue	165,125	122,244	42,881
Total	\$327,449	\$253,472	\$73,977

4. COMPLIANCE

In 2005, the Township had expenditures exceed appropriations in the Gasoline Tax Fund by \$14,639 and the LTIP Fund by \$18,536.

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

6. LEASE

Lease outstanding at December 31, 2005, was as follows:

	Principal	Interest Rate
Master Equipment Lease	\$21,255	5.19%

The Township entered into a Master Equipment Lease/Purchase Agreement on August 15, 2004 for a dump truck.

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

Year ending December 31:	Lease
2006	\$21,806

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

7. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2005.

8. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

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**Auditor of State
Betty Montgomery**

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

Hicksville Township
Defiance County
05360 Fountain Street Road
Hicksville, Ohio 43526-9318

To the Board of Trustees:

We have audited the financial statements of Hicksville Township, Defiance County (the Township) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 17, 2006, wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State established rather than accounting principles generally accepted in the United States of America. We also noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 October 17, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial 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 an opinion. The results of our tests disclosed instance of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2005-001 and 2005-002. In a separate letter to the Township's management dated October 17, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management, and Board of Trustees. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

October 17, 2006

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004**

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

FINDING NUMBER 2005-001

Finding for Recovery Repaid Under Audit

Jack Dietz, Maintenance worker, had submitted two time sheets for the January 2004. These two time sheets included five days twice.

This resulted in an overpayment of Mr. Dietz's hours, as follows:

<u>Duplicate Day on Time Sheet</u>	<u>Hours Paid with Check 1084</u>	<u>Hours Paid with Check 1110</u>	<u>Hours Overpaid</u>	<u>Per Hourly Rate</u>	<u>Overpayment</u>
January 5, 2004	8	8	8	x \$ 14.00 =	\$112.00
January 6, 2004	8	6	6	x \$ 14.00 =	84.00
January 7, 2004	8	4	4	x \$ 14.00 =	56.00
January 8, 2004	8	8	8	x \$ 14.00 =	112.00
January 9, 2004	8	8	8	x \$ 14.00 =	112.00
Total					<u>\$476.00</u>

In accordance with the foregoing facts and pursuant to Ohio Revised Code § 117.28, a finding for recovery is hereby issued for public money illegally expended against Jack Dietz, Maintenance worker, Kelly Wonderly, Fiscal Officer, and Greg Collins, Chairman of the Trustees and Bonding Company, the Western Surety Company jointly and severally, in favor of the Gas Fund in the total amount of \$476.00. On October 14, 2006, Mr. Dietz reimbursed the Gas Tax Fund \$476 on Receipt Number 64-2006.

Officials' Response

The overpayment was an oversight on all parties. While Jack Dietz and the Trustees believe these hours could have been misplaced overtime hours or simply misplaced regular hours, there is no way of proving it. Jack Dietz has agreed to repay the amount to the township, which will then be applied to the Gas Fund. He is going to pay it back at the regular October meeting. Payment for Jack Dietz's hours in January is now done only in February and not split between two months. So no confusion like this should occur again.

FINDING NUMBER 2005- 002

Ohio Revised Code § 5705.41 (B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

The following funds were found to have expenditures significantly in excess of appropriations at year end.

**FINDING NUMBER 2005- 002
 (Continued)**

<u>Fund</u>	<u>Total Appropriations</u>	<u>Total Disbursements</u>	<u>Difference</u>
2005			
<u>Special Revenue Fund</u>			
Gasoline Tax Fund	\$75,060	\$89,699	(\$14,639)
<u>Capital Projects Fund</u>			
LTIP Fund		18,536	(18,536)

The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

Officials' Response

For the LTIP fund, I did not know the exact amount that was going to be received until it passed through the county engineer's office. So I waited until I knew the exact amount to activate the appropriation account. I activated the appropriation account 4901-760-730-0000 (Improvement of Sites) for the LTIP fund on April 4, 2006 and had the trustees sign off on the activation on the April 11, 2006, meeting. So the trustees were aware of this appropriation change.

For the Gasoline Tax Fund, more money came in than expected that could be disbursed and the appropriations should have been adjusted accordingly. The appropriations in accordance with the expenditures will be more closely monitored in the future.

**HICKSVILLE TOWNSHIP
DEFIANCE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	ORC § 5705.39 Appropriations exceeded estimated revenues in various funds	No	Partially Corrected – Reported as a management letter comment
2003-002	ORC § 5705.41(B) Expenditures exceeded appropriations in various funds	No	Not Corrected. Reported as finding number 2005-002
2003-003	Estimated revenue posted to the revenue ledger did not match amended certificate	No	Partially Corrected – Reported as a management letter comment



**Auditor of State
Betty Montgomery**

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HICKSVILLE TOWNSHIP

DEFIANCE 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
NOVEMBER 9, 2006**