



**BOSTON TOWNSHIP
SUMMIT COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**BOSTON TOWNSHIP
SUMMIT COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Boston Township
Summit County
P.O. Box 123
Peninsula, Ohio 44264

To the Board of Trustees:

We have audited the accompanying financial statements of Boston Township, Summit County (the Township) as of and for the years ended December 31, 2001 and 2000. 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 prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2002 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 grants. 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 audits.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 3, 2002

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**BOSTON TOWNSHIP
SUMMIT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$16,869	\$123,887		\$0	\$140,756
Intergovernmental	296,814	67,513	\$100,076		464,403
Licenses, Permits, and Fees		6,408			6,408
Fines, Forfeitures, and Penalties	3,344				3,344
Earnings on Investments	29,106	303			29,409
Other	4,621				4,621
Total Cash Receipts	<u>350,754</u>	<u>198,111</u>	<u>100,076</u>	<u>0</u>	<u>648,941</u>
Cash Disbursements:					
Current:					
General Government	134,382	5,143			139,525
Public Safety	811	119,662			120,473
Public Works	5,172	64,741			69,913
Health	6,650				6,650
Capital Outlay	555		71,175		71,730
Total Cash Disbursements	<u>147,570</u>	<u>189,546</u>	<u>71,175</u>	<u>0</u>	<u>408,291</u>
Total Cash Receipts Over Cash Disbursements	<u>203,184</u>	<u>8,565</u>	<u>28,901</u>	<u>0</u>	<u>240,650</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			33,349		33,349
Advances-In	129,520	24,100	39,153		192,773
Transfers-Out	(33,349)				(33,349)
Advances-Out	(63,253)	(30,893)	(98,627)		(192,773)
Total Other Financing Receipts/(Disbursements)	<u>32,918</u>	<u>(6,793)</u>	<u>(26,125)</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	236,102	1,772	2,776	0	240,650
Fund Cash Balances, January 1, 2001	784,403	38,675	0	5,000	828,078
Fund Cash Balances, December 31, 2001	<u>\$1,020,505</u>	<u>\$40,447</u>	<u>\$2,776</u>	<u>\$5,000</u>	<u>\$1,068,728</u>
Reserves for Encumbrances, December 31, 2001	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$16,349	\$121,202			\$137,551
Intergovernmental	124,669	68,354	\$90,000		283,023
Charges for Services	90				90
Licenses, Permits, and Fees		5,037			5,037
Fines, Forfeitures, and Penalties	4,816				4,816
Earnings on Investments	48,649	291			48,940
Other	2,864			\$5,000	7,864
Total Cash Receipts	<u>197,437</u>	<u>194,884</u>	<u>90,000</u>	<u>5,000</u>	<u>487,321</u>
Cash Disbursements:					
Current:					
General Government	113,911	3,167			117,078
Public Safety	4,259	114,415			118,674
Public Works	12,710	81,204	36,683		130,597
Health	6,492				6,492
Conservation - Recreation	158				158
Capital Outlay	4,738		138,565		143,303
Total Cash Disbursements	<u>142,268</u>	<u>198,786</u>	<u>175,248</u>	<u>0</u>	<u>516,302</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>55,169</u>	<u>(3,902)</u>	<u>(85,248)</u>	<u>5,000</u>	<u>(28,981)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			2,587		2,587
Advances-In	131,514	48,307	167,590		347,411
Transfers-Out	(2,587)				(2,587)
Advances-Out	(215,897)	(41,514)	(90,000)		(347,411)
Other Sources	190				190
Total Other Financing Receipts/(Disbursements)	<u>(86,780)</u>	<u>6,793</u>	<u>80,177</u>	<u>0</u>	<u>190</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(31,611)	2,891	(5,071)	5,000	(28,791)
Fund Cash Balances, January 1	816,014	35,784	5,071	0	856,869
Fund Cash Balances, December 31	<u>\$784,403</u>	<u>\$38,675</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$828,078</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Boston Township, Summit 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 a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance and zoning services. The Township contracts with the Valley Fire District to provide fire and Emergency Medical Services and the Summit County Sheriff to provide police 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 State.

C. Cash and Investments

Investments are included in fund cash balances. 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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 to be accounted for in another fund.

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. 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:

Road and Bridge Fund - This fund receives property tax money to construct, maintain and repair Township roads and bridges.

Police Levy Fund - This fund receives proceeds from a special tax levy to fund the Township's police protection contract.

Gasoline Tax Fund - This fund receives gasoline tax money to construct, maintain and repair Township roads.

3. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Projects Funds:

Permanent Improvement Fund - The Township received a grant from the State of Ohio and the National Parks Service for the Route 8 Corridor Road Resurfacing Project.

Permanent Improvement 1 Fund - The Township received a grant from the State of Ohio and the National Parks Service for improvements to various Township roads.

Permanent Improvement 2 Fund - The Township received a grant from the State of Ohio to replace storm windows in the Town Hall.

Permanent Improvement 3 Fund - The Township received a grant from the State of Ohio and the National Parks Service for improvements to various Township roads.

Oak Hill Road Fund - The Township received a grant from the State of Ohio and the National Parks Service for improvements to Oak Hill Township Road.

4. Fiduciary Funds (Expendable Trust Fund)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

Genovese Trust Fund - The Township received a donation to be used for improvements to the Boston Townhall-Wood School.

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. 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.

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENT

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:

	2001	2000
Demand deposits	\$113,713	\$152,100
STAR Ohio	955,015	675,978
Total deposits and investments	\$1,068,728	\$828,078

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 were as follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$343,176	\$350,754	\$7,578
Special Revenue	191,145	198,111	6,966
Capital Projects	152,169	133,425	(18,744)
Expendable Trust	0	0	0
Total	\$686,490	\$682,290	(\$4,200)

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$294,214	\$180,919	\$113,295
Special Revenue	253,058	189,546	63,512
Capital Projects	218,095	71,175	146,920
Expendable Trust	0	0	0
Total	\$765,367	\$441,640	\$323,727

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$173,692	\$197,627	\$23,935
Special Revenue	188,491	194,884	6,393
Capital Projects	81,550	92,587	11,037
Expendable Trust	0	5,000	5,000
Total	\$443,733	\$490,098	\$46,365

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$392,656	\$144,855	\$247,801
Special Revenue	245,564	198,786	46,778
Capital Projects	271,574	175,248	96,326
Expendable Trust	0	0	0
Total	\$909,794	\$518,889	\$390,905

4. NONCOMPLIANCE

Contrary to **Ohio Rev. Code Section 5705.39**, appropriations exceeded estimated resources in certain Special Revenue and Capital Projects Funds for both fiscal periods.

Contrary to **Ohio Rev. Code 5705.41(D)**, the Township did not always certify expenditures prior to entering into the commitment.

5. 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 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 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.

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

6. RETIREMENT SYSTEM

The Township's 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 2001 and 2000, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000. The Township has paid all contributions required through December 31, 2001.

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 and dental and vision coverage to full-time employees through a private carrier.

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



STATE OF OHIO
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Boston Township
Summit County
P.O. Box 123
Peninsula, Ohio 44264

To the Board of Trustees:

We have audited the accompanying financial statements of Boston Township, Summit County, (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 3, 2002. 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.

Compliance

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 grants, 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2001-40977-001 and 2001-40977-002.

We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated April 3, 2002.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 3, 2002.

Boston Township
Summit County
Report of Independent Accountants on Compliance and on Internal Control
Required By *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

April 3, 2002

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-40977-001

Noncompliance Citation

Ohio Rev. Code Section 5705.39 states total appropriations from each fund shall not exceed the total estimated resources. No appropriation measure is to become effective until the County Auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate of resources.

Appropriations within the Special Revenue Road and Bridge Fund, the Special Revenue Police Fund, the Capital Projects Permanent Improvement 2 Fund, and the Capital Projects Oak Hill Road Fund exceeded estimated resources by approximately \$2,900 (24%), \$20,000 (14%), \$23,000 (92%) and \$33,000 (100%), respectively during 2001. Appropriations within the Special Revenue Gasoline Tax Fund and the Capital Projects Oak Hill Road Fund exceeded estimated resources by approximately \$12,000 (25%) and \$183,000 (100%), respectively during 2000. Failure to amend appropriations could result in overspending.

The Township should limit the appropriations to amounts the estimated resources, and obtain the required certification from the County Auditor ensuring appropriations do not exceed estimated or amended estimated resources.

A similar matter was reported in our audit of the December 31, 1999 and 1998 financial statements.

FINDING NUMBER 2001-40977-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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.

The following exceptions to this basic requirement are provided by statute:

1. Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
2. Amounts of less than \$1,000 may be paid by the Clerk without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirements for approval of expenditures by the taxing authority.

FINDING NUMBER 2001-40977-002 (Continued)

Of the transactions tested, 50% in 2001 and 64% in 2000 were not certified by the Clerk prior to the obligation date of the expenditure. In addition, neither of the two exceptions were utilized. Failure to certify the availability of funds prior to entering into the commitment could result in making commitments in excess of available funds. The Township should establish procedures to ensure that all expenditures are certified prior to their obligation. These procedures could include the implementation of the use of the so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41. However, such certifications should only be used for recurring and reasonably predictable matters or emergency matters which may arise from time to time.

**BOSTON TOWNSHIP
SUMMIT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40977-001	Ohio Revised Code Section 5705.39	No	The finding has not been corrected, it will be repeated in the current audit.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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BOSTON TOWNSHIP

SUMMIT 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
APRIL 18, 2002**