



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



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## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Trustees:

We have audited the accompanying financial statements of Boston Township, Summit County, Ohio, (the Township) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards 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, 1999 and 1998, 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 March 7, 2000 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.

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 Section § 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

March 7, 2000



**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

|  | <u>Governmental Fund Types</u> |                            |                             | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|--------------------------------|----------------------------|-----------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                             |   |
| Local Taxes  | \$14,642                       | \$120,293                  |                             | \$134,935                               |
| Intergovernmental  | 77,584                         | 67,902                     | \$335,221                   | 480,707                                 |
| Charges for Services   | 1,176                          |                            |                             | 1,176                                   |
| Licenses, Permits, and Fees  |                                | 3,200                      |                             | 3,200                                   |
| Fines, Forfeitures, and Penalties  | 6,376                          |                            |                             | 6,376                                   |
| Earnings on Investments  | 28,589                         | 434                        |                             | 29,023                                  |
| Other  | 1,505                          | 86                         |                             | 1,591                                   |
|  | <hr/>                          | <hr/>                      | <hr/>                       | <hr/>                                   |
| Total Cash Receipts  | 129,872                        | 191,915                    | 335,221                     | 657,008                                 |
| <b>Cash Disbursements:</b>   |                                |                            |                             |   |
| Current:   |                                |                            |                             |   |
| General Government   | 115,875                        | 1,229                      |                             | 117,104                                 |
| Public Safety  | 421                            | 110,617                    |                             | 111,038                                 |
| Public Works   | 18,932                         | 71,054                     |                             | 89,986                                  |
| Health   | 6,538                          |                            |                             | 6,538                                   |
| Capital Outlay   | 2,962                          |                            | 11,997                      | 14,959                                  |
|  | <hr/>                          | <hr/>                      | <hr/>                       | <hr/>                                   |
| Total Cash Disbursements   | 144,728                        | 182,900                    | 11,997                      | 339,625                                 |
| Total Cash Receipts Over/(Under) Cash Disbursements  | (14,856)                       | 9,015                      | 323,224                     | 317,383                                 |
| <b>Other Financing Receipts/(Disbursements):</b>   |                                |                            |                             |   |
| Advances-In  | 402,624                        | 33,797                     | 35,997                      | 472,418                                 |
| Advances-Out   | (69,794)                       | (33,797)                   | (368,827)                   | (472,418)                               |
| Other Sources  | 49                             | 1,722                      |                             | 1,771                                   |
|  | <hr/>                          | <hr/>                      | <hr/>                       | <hr/>                                   |
| Total Other Financing Receipts/(Disbursements)   | 332,879                        | 1,722                      | (332,830)                   | 1,771                                   |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements<br>and Other Financing Disbursements | 318,023                        | 10,737                     | (9,606)                     | 319,154                                 |
| Fund Cash Balances, January 1  | 497,994                        | 25,046                     | 14,678                      | 537,718                                 |
|  | <hr/>                          | <hr/>                      | <hr/>                       | <hr/>                                   |
| <b>Fund Cash Balances, December 31</b>   | <b>\$816,017</b>               | <b>\$35,783</b>            | <b>\$5,072</b>              | <b>\$856,872</b>                        |
|  | <hr/>                          | <hr/>                      | <hr/>                       | <hr/>                                   |
| Reserve for Encumbrances, December 31  | \$0                            | \$0                        | \$0                         | \$0                                     |

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

|  | <u>Governmental Fund Types</u> |                            |                             | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|--------------------------------|----------------------------|-----------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                             |   |
| Local Taxes  | \$14,375                       | \$116,073                  |                             | \$130,448                               |
| Intergovernmental  | 74,101                         | 66,565                     | \$8,740                     | 149,406                                 |
| Charges for Services   | 5,664                          |                            |                             | 5,664                                   |
| Licenses, Permits, and Fees  |                                | 1,210                      |                             | 1,210                                   |
| Earnings on Investments  | 46,708                         | 477                        |                             | 47,185                                  |
| Other  | 1,537                          |                            |                             | 1,537                                   |
| <b>Total Cash Receipts</b>   | <b>142,385</b>                 | <b>184,325</b>             | <b>8,740</b>                | <b>335,450</b>                          |
| <b>Cash Disbursements:</b>   |                                |                            |                             |   |
| Current:   |                                |                            |                             |   |
| General Government   | 108,610                        |                            |                             | 108,610                                 |
| Public Safety  | 421                            | 108,862                    |                             | 109,283                                 |
| Public Works   | 9,004                          | 64,961                     |                             | 73,965                                  |
| Health   | 6,614                          |                            |                             | 6,614                                   |
| Capital Outlay   |                                |                            | 359,513                     | 359,513                                 |
| <b>Total Cash Disbursements</b>  | <b>124,649</b>                 | <b>173,823</b>             | <b>359,513</b>              | <b>657,985</b>                          |
| Total Cash Receipts Over/(Under) Cash Disbursements  | 17,736                         | 10,502                     | (350,773)                   | (322,535)                               |
| <b>Other Financing Receipts/(Disbursements):</b>   |                                |                            |                             |   |
| Transfers-In   |                                |                            | 5,295                       | 5,295                                   |
| Advances-In  | 43,161                         | 43,161                     | 332,831                     | 419,153                                 |
| Transfers-Out  | (5,295)                        |                            |                             | (5,295)                                 |
| Advances-Out   | (375,992)                      | (43,161)                   |                             | (419,153)                               |
| Other Sources  | 4,191                          | 133                        |                             | 4,324                                   |
| <b>Total Other Financing Receipts/(Disbursements)</b>  | <b>(333,935)</b>               | <b>133</b>                 | <b>338,126</b>              | <b>4,324</b>                            |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (316,199)                      | 10,635                     | (12,647)                    | (318,211)                               |
| Fund Cash Balances, January 1  | 814,193                        | 14,411                     | 27,325                      | 855,929                                 |
| <b>Fund Cash Balances, December 31</b>   | <b>\$497,994</b>               | <b>\$25,046</b>            | <b>\$14,678</b>             | <b>\$537,718</b>                        |
| Reserves for Encumbrances, December 31   | \$0                            | \$0                        | \$16,069                    | \$16,069                                |

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



**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**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 general governmental services, including 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**

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

Investments are included in the 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(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:

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

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

**3. Capital Projects Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Projects Funds:

Oak Hill Road - This fund received grant monies from the State of Ohio and the National Parks Service for improvements to Oak Hill Road.

Public Works Project Fund - This fund received grant monies from the State of Ohio and the National Parks Service for improvements to Oak Hill Road.

**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 level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

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

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

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

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**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>1999</u>             | <u>1998</u>             |
|--------------------------------|-------------------------|-------------------------|
| Demand Deposits                | \$81,996                | \$61,389                |
| STAR Ohio                      | <u>774,876</u>          | <u>476,329</u>          |
| Total deposits and investments | <u><u>\$856,872</u></u> | <u><u>\$537,718</u></u> |

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**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 ending December 31, 1999 and 1998 follows:

| 1999 Budgeted vs. Actual Receipts |                           |                           |                         |
|-----------------------------------|---------------------------|---------------------------|-------------------------|
| Fund Type                         | Budgeted<br>Receipts      | Actual<br>Receipts        | Variance                |
| General                           | \$487,041                 | \$532,545                 | \$45,504                |
| Special Revenue                   | 179,777                   | 227,434                   | 47,657                  |
| Capital Projects                  | <u>346,016</u>            | <u>371,218</u>            | <u>25,202</u>           |
| Total                             | <u><u>\$1,012,834</u></u> | <u><u>\$1,131,197</u></u> | <u><u>\$118,363</u></u> |

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                  |
|---|----------------------------|---------------------------|------------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance         |
| General   | \$320,830                  | \$214,522                 | \$106,308        |
| Special Revenue                                       | 239,738                    | 216,697                   | 23,041           |
| Capital Projects                                      | 469,868                    | 380,824                   | 89,044           |
| Total   | <u>\$1,030,436</u>         | <u>\$812,043</u>          | <u>\$218,393</u> |

| 1998 Budgeted vs. Actual Receipts |                      |                    |                |
|-----------------------------------|----------------------|--------------------|----------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance       |
| General                           | \$164,623            | \$189,737          | \$25,114       |
| Special Revenue                   | 201,879              | 227,619            | 25,740         |
| Capital Projects                  | 395,771              | 346,866            | (48,905)       |
| Total                             | <u>\$762,273</u>     | <u>\$764,222</u>   | <u>\$1,949</u> |

| 1998 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                  |
|---|----------------------------|---------------------------|------------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance         |
| General   | \$662,101                  | \$505,936                 | \$156,165        |
| Special Revenue                                       | 249,957                    | 216,984                   | 32,973           |
| Capital Projects                                      | 529,456                    | 359,513                   | 169,943          |
| Total   | <u>\$1,441,514</u>         | <u>\$1,082,433</u>        | <u>\$359,081</u> |

**4. NONCOMPLIANCE**

The Township had appropriations in excess of estimated resources in the Special Revenue Gasoline Tax and Police Protection funds, and the Capital Projects Public Works Project fund by \$6,999, \$33,068 and \$126,035, respectively, during 1999. During 1998 the Special Revenue Police Protection fund and the Capital Projects Permanent Improvement and Public Works Project funds by \$35,854, \$8,740 and \$70,295, respectively, had appropriations in excess of estimated resources.

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(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 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

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

**8. CONTINGENT LIABILITY**

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.

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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, OH 44264

To the Board of Trustees:

We have audited the accompanying financial statements of Boston Township, Summit County, Ohio, (the Township) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated March 7, 2000. We conducted our audits in accordance with generally accepted auditing standards 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 1999-40977-001.

We also noted another immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated March 7, 2000.

### 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 another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated March 7, 2000.

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 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

March 7, 2000



**SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

|  |
|--|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |
|--|

**FINDING NUMBER 1999-40977-001**

**Noncompliance Citation**

Ohio Rev. Code § 5705.39 requires total appropriations from each fund shall not exceed the total estimated revenue. 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 from the Special Revenue Gasoline Tax and Police Protection funds, and the Capital Projects Public Works Project fund exceeded the amount of estimated revenue by \$6,999, \$33,068 and \$126,035, respectively, during 1999. Appropriations from the Special Revenue Police Protection fund and the Capital Projects Permanent Improvement and Public Works Project funds exceeded the amount of estimated revenue by \$35,854, \$8,740 and \$70,295, respectively, during 1998. Failure to amend appropriations could result in over spending.

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





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  
MAY 4, 2000**