



**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Kingston Township  
Delaware County  
4680 Blue Church Rd.  
Sunbury, Ohio 43074

To the Board of Trustees:

We have audited the accompanying financial statements of Kingston Township, Delaware County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides 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 Kingston Township, Delaware County, Ohio, as of December 31, 2000 and December 31, 1999, 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 June 20, 2001 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 audit.

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

June 20, 2001

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$65,954	\$0	\$0	\$65,954
Intergovernmental	82,250	62,247	35,752	180,249
Licenses, Permits, and Fees	762	150	0	912
Earnings on Investments	4,183	1,210	3	5,396
Other Revenue	9	75	0	84
	<u>153,158</u>	<u>63,682</u>	<u>35,755</u>	<u>252,595</u>
<b>Total Cash Receipts</b>				
	<u>153,158</u>	<u>63,682</u>	<u>35,755</u>	<u>252,595</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	57,470	1,606	0	59,076
Public Works	562	37,953	0	38,515
Health	4,700	25	0	4,725
Debt Service:	0	0	0	
Redemption of Principal	0	44,718	0	44,718
Interest and Fiscal Charges	0	0	0	0
Capital Outlay	3,461		35,761	39,222
	<u>66,193</u>	<u>84,302</u>	<u>35,761</u>	<u>186,256</u>
<b>Total Cash Disbursements</b>				
	<u>66,193</u>	<u>84,302</u>	<u>35,761</u>	<u>186,256</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>86,965</u>	<u>(20,620)</u>	<u>(6)</u>	<u>66,339</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	16,000	0	16,000
Transfers-Out	(16,000)	0	0	(16,000)
	<u>(16,000)</u>	<u>16,000</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>(16,000)</u>	<u>16,000</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>70,965</u>	<u>(4,620)</u>	<u>(6)</u>	<u>66,339</u>
<b>Fund Cash Balances, January 1, 2000</b>	<u>86,522</u>	<u>57,554</u>	<u>6</u>	<u>144,082</u>
<b>Fund Cash Balances, December 31, 2000</b>	<u><b>\$157,487</b></u>	<u><b>\$52,934</b></u>	<u><b>\$0</b></u>	<u><b>\$210,421</b></u>
<b>Reserve for Encumbrances, December 31, 2000</b>	<u><b>\$515</b></u>	<u><b>\$603</b></u>	<u><b>\$0</b></u>	<u><b>\$1,118</b></u>

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

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
AGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Agency</u>
Operating Cash Receipts	<u>\$0</u>
Operating Cash Disbursements	<u>0</u>
Operating Receipts Over (Under) Operating Disbursements	0
Fund Cash Balance, January 1, 2000	<u>17</u>
Fund Cash Balance, December 31, 2000	<u><u>\$17</u></u>

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



**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**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 (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$52,885	\$0	\$0	\$52,885
Intergovernmental	76,812	62,253	185,210	324,275
Earnings on Investments	3,037	1,346	0	4,383
Other Revenue	315	0	0	315
	<u>133,049</u>	<u>63,599</u>	<u>185,210</u>	<u>381,858</u>
<b>Total Cash Receipts</b>				
	<u>133,049</u>	<u>63,599</u>	<u>185,210</u>	<u>381,858</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	53,919	0	0	53,919
Public Works	0	81,682	0	81,682
Health	0	2,290	0	2,290
Debt Service:				
Redemption of Principal & Interest	0	44,718	0	44,718
Capital Outlay	32,292	0	185,210	217,502
	<u>86,211</u>	<u>128,690</u>	<u>185,210</u>	<u>400,111</u>
<b>Total Cash Disbursements</b>				
	<u>86,211</u>	<u>128,690</u>	<u>185,210</u>	<u>400,111</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>46,838</u>	<u>(65,091)</u>	<u>0</u>	<u>(18,253)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	60,000	0	60,000
Transfers-Out	(60,000)	0	0	(60,000)
Other Sources	815	0	0	815
Sale of Assets	420	0	0	420
	<u>(58,765)</u>	<u>60,000</u>	<u>0</u>	<u>1,235</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>(58,765)</u>	<u>60,000</u>	<u>0</u>	<u>1,235</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(11,927)</u>	<u>(5,091)</u>	<u>0</u>	<u>(17,018)</u>
<b>Fund Cash Balances, January 1, 1999</b>	<u>98,449</u>	<u>62,645</u>	<u>6</u>	<u>161,100</u>
<b>Fund Cash Balances, December 31, 1999</b>	<u><b>\$86,522</b></u>	<u><b>\$57,554</b></u>	<u><b>\$6</b></u>	<u><b>\$144,082</b></u>
<b>Reserve for Encumbrances, December 31, 1999</b>	<u><b>\$1,502</b></u>	<u><b>\$1,018</b></u>	<u><b>\$0</b></u>	<u><b>\$2,520</b></u>

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

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCE  
AGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Agency</u>
Operating Cash Receipts	<u>\$0</u>
Total Operating Receipts	<u>0</u>
Operating Cash Disbursements	<u>0</u>
Operating Receipts Over (Under) Operating Disbursements	0
Fund Cash Balance, January 1, 2000	<u>17</u>
Fund Cash Balance, December 31, 2000	<u><u>\$17</u></u>

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

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Kingston Township, Delaware 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.

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 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.

**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.

**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:

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax for constructing, maintaining and repairing Township roads.

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

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**D. Fund Accounting (Continued)**

**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:

Kingston Repaving Project I - The Township received a loan from the Ohio Public Works Commission (OPWC) to widen and resurface Township roads.

Kingston Repaving Project II - The Township received a loan from the Ohio Public Works Commission (OPWC) to widen and resurface Township roads.

Beacon Road Resurfacing Project -The Township received a grant and loan from the Ohio Public Works Commission (OPWC) to resurface Township roads.

**4. Agency Fund**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

Unclaimed Money Fund - To account for any old outstanding uncashed checks.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, 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. 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 carried over, and need not be reappropriated.

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**E. Budgetary Process**

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**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.

**2. RESTATEMENT OF BEGINNING FUND BALANCE**

The balances at December 31, 1998 included the Agency Fund Balance in the General Fund. In order to properly present this activity, the beginning fund balances were adjusted as follows:

Fund	Balance at December 31, 1998	Restated Balance at January 1, 1999
General Fund	\$98,466	\$98,449
Agency Fund	0	17

**3. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investments 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>2000</b>	<b>1999</b>
Demand deposits	\$153,747	\$90,822
Total deposits	153,747	90,822
STAR Ohio	56,692	53,277
Total investments	56,692	53,277
Total deposits and investments	\$210,438	\$144,099

**Deposits:** Deposits are either (1) 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.

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2000 and December 31, 1999 follows:

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$117,822	\$153,158	\$35,336
Special Revenue	76,850	79,682	2,832
Capital Projects	35,752	35,755	3
Total	<u>\$230,424</u>	<u>\$268,595</u>	<u>\$38,171</u>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$202,809	\$82,708	\$120,101
Special Revenue	119,850	84,905	34,945
Capital Projects	35,752	35,761	(9)
Total	<u>\$358,411</u>	<u>\$203,374</u>	<u>\$155,037</u>

**1999 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$96,528	\$134,284	\$37,756
Special Revenue	96,930	123,599	26,669
Capital Projects	185,210	185,210	0
Total	<u>\$378,668</u>	<u>\$443,093</u>	<u>\$64,425</u>

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**4. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$194,961	\$147,713	\$47,248
Special Revenue	146,781	129,708	17,073
Capital Projects	<u>185,210</u>	<u>185,210</u>	<u>0</u>
Total	<u>\$526,952</u>	<u>\$462,631</u>	<u>\$64,321</u>

**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 payment, the first half is due December 31. The second half payment is due the following June 20.

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

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

**6. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission, Kingston Repaving Project I	\$209,575	0%
Ohio Public Works Commission, Kingston Repaving Project II	<u>148,168</u>	0%
Total	<u>\$357,743</u>	

Both Ohio Public Works Commission notes were issued to finance improvements to the Township roads.

**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**6. DEBT (Continued)**

Amortization of the above debt is scheduled as follows:

Year ending December 31:	OPWC Kingston Repaving Project I	OPWC Kingston Repaving Project II
2001	\$13,098	\$9,261
2002	26,197	18,521
2003	26,197	18,521
2004	26,197	18,521
2005	26,197	18,521
Subsequent	91,686	64,823
Total	\$209,571	\$148,168

**7. RETIREMENT SYSTEMS**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. The Township's PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% participants' gross salaries in 1999 and 10.84% in 2000. The Township has paid all contributions required through December 31, 2000.

**8. RISK MANAGEMENT**

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



**KINGSTON TOWNSHIP  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**8. RISK MANAGEMENT (Continued)**

The Township insures the following risks through this Plan:

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

The Township also provides health insurance coverage to elected officials through a private carrier.

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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**

Kingston Township  
Delaware County  
4680 Blue Church Rd.  
Sunbury, Ohio 43074

To the Board of Trustees:

We have audited the accompanying financial statements of Kingston Township, Delaware County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated June 20, 2001. 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.

**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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 20, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered 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 a 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 June 20, 2001.

Kingston Township  
Delaware 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

June 20, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**KINGSTON TOWNSHIP**

**DELAWARE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 31, 2001**