



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

---

**STATE OF OHIO**



**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Canfield Township  
Mahoning County  
21 South Broad Street  
Canfield, OH 44406

To the Board of Trustees:

We have audited the accompanying financial statements of Canfield Township, Mahoning County, Ohio, (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 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 accounting principles generally accepted in the United States of America.

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 August 19, 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, and contracts. 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 the audit committee, management, the Board 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

August 19, 2002

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**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

	<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	\$385,780	\$167,218	\$0	\$552,998
Intergovernmental	279,006	81,253	0	360,259
Special Assessments	0	39,239	0	39,239
Licenses, Permits, and Fees	0	81,914	0	81,914
Earnings on Investments	184,475	3,921	0	188,396
Other Revenue	36,426	10,957	0	47,383
<b>Total Cash Receipts</b>	<u>885,687</u>	<u>384,502</u>	<u>0</u>	<u>1,270,189</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	235,947	67,673	0	303,620
Public Safety	0	5,874	0	5,874
Public Works	824	419,743	0	420,567
Health	45,217	3,462	0	48,679
Capital Outlay	1,368	0	0	1,368
<b>Total Cash Disbursements</b>	<u>283,356</u>	<u>496,752</u>	<u>0</u>	<u>780,108</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>602,331</u>	<u>(112,250)</u>	<u>0</u>	<u>490,081</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	105,000	0	105,000
Advances-In	0	6,600	0	6,600
Transfers-Out	(105,000)	0	0	(105,000)
Advances-Out	(6,600)	0	0	(6,600)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(111,600)</u>	<u>111,600</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	490,731	(650)	0	490,081
Fund Cash Balances, January 1	<u>2,428,529</u>	<u>606,576</u>	<u>46</u>	<u>3,035,151</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,919,260</b></u>	<u><b>\$605,926</b></u>	<u><b>\$46</b></u>	<u><b>\$3,525,232</b></u>
Reserve for Encumbrances, December 31	<u>\$525,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$525,000</u>

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

**CANFIELD TOWNSHIP  
MAHONING 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	\$370,354	\$117,363	\$0	\$487,717
Intergovernmental	275,814	83,425	13,422	372,661
Special Assessments	0	39,120	0	39,120
Licenses, Permits, and Fees	0	76,745	0	76,745
Earnings on Investments	76,546	3,622	0	80,168
Other Revenue	35,158	3,449	0	38,607
	<u>757,872</u>	<u>323,724</u>	<u>13,422</u>	<u>1,095,018</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	285,301	71,620	0	356,921
Public Safety	0	31,804	0	31,804
Public Works	202,764	193,562	0	396,326
Health	30,142	1,978	0	32,120
Capital Outlay	6,352	66,132	14,606	87,090
	<u>524,559</u>	<u>365,096</u>	<u>14,606</u>	<u>904,261</u>
Total Receipts Over/(Under) Disbursements	<u>233,313</u>	<u>(41,372)</u>	<u>(1,184)</u>	<u>190,757</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	4,290	0	4,290
Transfers-Out	(4,290)	0	0	(4,290)
Other Uses	(15,000)	0	0	(15,000)
	<u>(19,290)</u>	<u>4,290</u>	<u>0</u>	<u>(15,000)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	214,023	(37,082)	(1,184)	175,757
Fund Cash Balances, January 1	<u>2,214,506</u>	<u>643,658</u>	<u>1,230</u>	<u>2,859,394</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$2,428,529</u></b>	<b><u>\$606,576</u></b>	<b><u>\$46</u></b>	<b><u>\$3,035,151</u></b>
Reserve for Encumbrances, December 31	<u>\$774,483</u>	<u>\$0</u>	<u>\$0</u>	<u>\$774,483</u>

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



**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Canfield Township, Mahoning 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, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**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 reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and U.S. Treasury Notes are valued at cost. Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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 Fund:

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

**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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 Fund:

*Issue II Fund* - To account for projects financed by Issue II monies in 2000.

**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 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.

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 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.

**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

**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:

	2001	2000
Demand deposits	\$1,366,446	\$927,068
Certificates of deposit	147,170	128,041
Total deposits	1,513,616	1,055,109
U.S. Treasury Notes	99,375	199,375
STAR Ohio	1,912,241	1,780,667
Total investments	2,011,616	1,980,042
Total deposits and investments	\$3,525,232	\$3,035,151

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

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities. 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 December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$697,502	\$885,687	\$188,185
Special Revenue	500,356	489,502	(10,854)
Capital Projects	111,735	0	(111,735)
Total	\$1,309,593	\$1,375,189	\$65,596

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,485,800	\$913,356	\$572,444
Special Revenue	848,426	496,752	351,674
Capital Projects	111,735	0	111,735
Total	\$2,445,961	\$1,410,108	\$1,035,853

**CANFIELD TOWNSHIP  
MAHONING 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	\$582,087	\$757,872	\$175,785
Special Revenue	377,399	328,014	(49,385)
Capital Projects	15,971	13,422	(2,549)
Total	\$975,457	\$1,099,308	\$123,851

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,556,085	\$1,318,332	\$237,753
Special Revenue	459,027	365,096	93,931
Capital Projects	30,557	14,606	15,951
Total	\$2,045,669	\$1,698,034	\$347,635

Contrary to Ohio law, total appropriations exceeded total estimated resources by \$30,557 in the Sugarbush Slope fund for the year ended December 31, 2000.

**4. PROPERTY TAX**

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

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.

**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

**5. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township reimbursed its employee share by one-third in 2000 and by two-thirds in 2001. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**6. 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.

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation. If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



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

Canfield Township  
Mahoning County  
21 South Broad Street  
Canfield, OH 4406

To the Board of Trustees:

We have audited the accompanying financial statements of Canfield Township, Mahoning County, Ohio, (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 19, 2002. 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, and contracts, 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 audit 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 2001-41150-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 19, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures 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 August 19, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

**Jim Petro**  
Auditor of State

August 19, 2002



**CANFIELD TOWNSHIP  
MAHONING COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2001-41150-001**

**Noncompliance Citation**

Ohio Revised Code Section 5705.39 prohibits a political subdivision or taxing unit from making a fund appropriation in excess of the estimated revenue available for expenditure from that fund. The following fund was found to have appropriations in excess of the amount certified as available by the budget commission:

<u>FUND</u>	<u>TOTAL ESTIMATED RESOURCES</u>	<u>TOTAL APPROPRIATIONS</u>	<u>VARIANCE</u>
<b>2000:</b>			
<b>Capital Projects Fund:</b>			
Issue II - Sugarbush Slope	0	\$30,557	(\$30,557)

This condition can cause the Township to expend monies that are not received nor in the process of being collected. The Township should have requested an increased amended certificate from the County Auditor if monies were available.

We recommend that the Township comply with this Ohio Revised Code section.

**CANFIELD TOWNSHIP  
MAHONING 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; <b>Explain:</b>
1999-41150-001	Section 5705.41 (D), Revised Code provides that no "subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate certifying that funds are in the treasury or in the process of collection."	No	Partially Corrected. The township improperly encumbered 6% of the warrants tested during 2000 and 2001. We reported this finding in the management letter.
1999-41150-002	Section 5705.41 (A), Revised Code prohibits a political subdivision or taxing unit from making a fund appropriation in excess of the estimated revenue available for expenditure from that fund.	Yes	
1999-41150-003	Section 5705.36, Revised Code provides in part that upon the determination by a fiscal officer that the revenue to be collected by a subdivision will be greater or less than the amount included in the current official certificate, the fiscal officer shall certify the amount of the deficiency or excess to the budget commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.	Yes	



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**CANFIELD TOWNSHIP**

**MAHONING 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  
OCTOBER 1, 2002**