



**FOWLER TOWNSHIP
TRUMBULL COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2019-2018**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Fowler Township
PO Box 174
Fowler, OH 44418

We have reviewed the *Independent Auditor's Report* of Fowler Township, Trumbull County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Fowler Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 23, 2021

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FOWLER TOWNSHIP
TRUMBULL COUNTY

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INDEPENDENT AUDITOR'S REPORT

January 20, 2021

Fowler Township
Trumbull County
PO Box 174
Fowler, Ohio 44418

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of **Fowler Township**, Trumbull County, (the Township) as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Fowler Township, Trumbull County as of December 31, 2019 and 2018, and for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

The accompanying financial statements have been prepared assuming the Township will continue as a going concern. As discussed in Notes 12 and 13 to the financial statements, the Township's General Fund has a deficit fund balance as of December 31, 2019 and 2018. These conditions raise substantial doubt about the Township's ability to continue as a going concern. Management's plans regarding those matters are also described in Note 13. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2021, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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**FOWLER TOWNSHIP
TRUMBULL COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 127,560	\$ 338,404	\$ -	\$ -	\$ 465,964
Charges for Services	-	77,697	-	-	77,697
Licenses, Permits and Fees	27,834	3,350	-	-	31,184
Fines and Forfeitures	994	3,755	-	-	4,749
Intergovernmental	60,665	230,057	-	-	290,722
Earnings on Investments	23	29	-	-	52
Miscellaneous	25,937	2,775	-	-	28,712
<i>Total Cash Receipts</i>	<u>243,013</u>	<u>656,067</u>	<u>-</u>	<u>-</u>	<u>899,080</u>
Cash Disbursements					
Current:					
General Government	225,614	-	-	-	225,614
Public Safety	8,540	363,570	-	-	372,110
Public Works	-	174,348	-	-	174,348
Health	-	3,454	-	-	3,454
Capital Outlay	-	6,121	-	-	6,121
<i>Total Cash Disbursements</i>	<u>234,154</u>	<u>547,493</u>	<u>-</u>	<u>-</u>	<u>781,647</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,859</u>	<u>108,574</u>	<u>-</u>	<u>-</u>	<u>117,433</u>
Other Financing Receipts (Disbursements)					
Advances In	138,783	155,083	-	-	293,866
Advances Out	(155,083)	(138,783)	-	-	(293,866)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(16,300)</u>	<u>16,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	<u>(7,441)</u>	<u>124,874</u>	<u>-</u>	<u>-</u>	<u>117,433</u>
<i>Fund Cash Balances, January 1</i>	<u>(9,028)</u>	<u>214,294</u>	<u>31</u>	<u>1,177</u>	<u>206,474</u>
Fund Cash Balances, December 31					
Nonspendable	175	-	-	400	575
Restricted	-	332,525	31	777	333,333
Committed	-	6,643	-	-	6,643
Unassigned (Deficit)	(16,644)	-	-	-	(16,644)
<i>Fund Cash Balances, December 31</i>	<u>\$ (16,469)</u>	<u>\$ 339,168</u>	<u>\$ 31</u>	<u>\$ 1,177</u>	<u>\$ 323,907</u>

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

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FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

Fowler Township, Trumbull County, Ohio (the Township), is a body politic and corporate established in 1899 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 also has an elected Township Fiscal Officer. The primary government consists of all funds, departments, boards and agencies that are not legally separate of the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance. The Township also has Fire and Emergency Medical Services. Police protection is also provided by Fowler Township.

Public Entity Risk Pool

The Township participates in a public entity risk pool (OTARMA). Note 7 to the financial statements provides additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which is organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund This fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund This fund accounts for and reports the portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund This fund accounts for and reports property tax committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Cemetery Fund This fund accounts for accounts for money received for the sale of cemetery lots, along with charges for services provided such as opening and closing of graves.

Police District Fund This fund receives property tax money to pay for operations of the police protection services within the Township.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Fire District Fund This fund receives property tax money to pay for operations of the fire protection services within the Township.

Ambulance and Emergency Medical Service Fund This fund receives monies for services rendered after billing of healthcare provider and patient payments are received.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

General Bond (Note) Retirement This fund was created for the loan of the construction of Butts House Museum, which is the new administration building for the Township.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant Permanent Funds:

Cemetery Bequest Funds These funds use its interest earnings for the general care and maintenance of cemetery plots.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

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

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. Unencumbered appropriations lapse at year-end.

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 approve estimated resources.

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 2019 budgetary activity appears in Note 4.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township Fiscal Officer maintains all available funds of the Township in a checking and Money Market Savings Accounts.

Capital Assets

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

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)

Note 3 – Compliance

Contrary to Ohio law, disbursements exceeded appropriation authority in all Funds for the year ended December 31, 2019.

Contrary to Ohio law, at December 31, 2019, the General Fund had a cash deficit balance of \$16,469.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 223,239	\$ 243,013	\$ 19,774
Special Revenue	561,311	656,067	94,756
Total	\$ 784,550	\$ 899,080	\$ 114,530

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 234,882	\$ (234,882)
Special Revenue	-	550,762	(550,762)
Total	\$ -	\$ 785,644	\$ (785,644)

Note 5 – Deposits and Investments

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2019 was as follows:

	2019
Demand deposits	\$ 322,995
Other time deposits (savings accounts)	912
Total deposits	\$ 323,907

Deposits

Deposits are insured by the Federal Depository Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

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

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

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)

Note 7 - Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2019</u>
Cash and investments	\$35,207,320
Actuarial liabilities	\$10,519,942

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)

Note 11 – Advances and Interfund Balances

During 2019, the following advances were made:

	<u>Advances In</u>	<u>Advances Out</u>
General	\$ 138,783	\$ (155,083)
Gasoline Tax	11,083	(11,083)
Road and Bridge	30,000	(10,000)
Police District	86,000	(56,000)
Fire District	25,000	(55,000)
Ambulance and Emergency Medical	3,000	(6,700)
Total	<u>\$ 293,866</u>	<u>\$ (293,866)</u>

During 2019, the Township approved advances from the General Fund to the Gasoline Tax, Road and Bridge, Fire District, Police District and Emergency Medical Funds for operating expenses. These advances were determined to be appropriate and in compliance with the Ohio Revised Code.

Outstanding advances at December 31, 2019, consisted of \$20,000 advanced to the Road and Bridge Fund to provide working capital for operations or projects; and \$61,000 advanced to the Police District Fund. Management intends to repay these advances in calendar year 2020.

Note 12 – Deficit Fund Balances

The Township had a deficit fund balance of \$16,469 in the General Fund as of December 31, 2019.

Note 13 – Going Concern

While the Township is in a positive cash balance position overall, a significant portion of the cash is in the Special Revenue Funds. The use of these funds is limited either by statute, levy ballot language or debt covenant agreement and therefore, the Township is not permitted to use these monies to remedy the deficit balances.

The Board of Trustees is looking into new and enforcing policies regarding expenditure, internal controls, vendor selection, grants, outstanding receivables reviews, etc. to remedy the situation.

The Auditor of State has various remedies available to it, the most severe of which include placing the Township on fiscal watch or fiscal emergency.

The accompanying financial statements do not include any adjustments that might be necessary if the Township is unable to continue as a going concern.

Note 14 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, any recovery from emergency funding, either federal or state, cannot be estimated.

**FOWLER TOWNSHIP
TRUMBULL COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 125,221	\$ 333,393	\$ -	\$ -	\$ 458,614
Charges for Services	-	55,812	-	-	55,812
Licenses, Permits and Fees	27,039	3,720	-	-	30,759
Fines and Forfeitures	572	-	-	-	572
Intergovernmental	69,753	178,339	-	-	248,092
Earnings on Investments	16	19	-	-	35
Miscellaneous	17,831	13,834	-	-	31,665
<i>Total Cash Receipts</i>	<u>240,432</u>	<u>585,117</u>	<u>-</u>	<u>-</u>	<u>825,549</u>
Cash Disbursements					
Current:					
General Government	226,113	-	-	-	226,113
Public Safety	3,889	343,826	-	-	347,715
Public Works	-	158,055	-	-	158,055
Health	-	11,231	-	-	11,231
Capital Outlay	-	4,976	-	-	4,976
<i>Total Cash Disbursements</i>	<u>230,002</u>	<u>518,088</u>	<u>-</u>	<u>-</u>	<u>748,090</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>10,430</u>	<u>67,029</u>	<u>-</u>	<u>-</u>	<u>77,459</u>
Other Financing Receipts (Disbursements)					
Transfers In	175	-	-	-	175
Transfers Out	-	(175)	-	-	(175)
Advances In	39,700	48,000	-	-	87,700
Advances Out	(48,000)	(39,700)	-	-	(87,700)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(8,125)</u>	<u>8,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	<u>2,305</u>	<u>75,154</u>	<u>-</u>	<u>-</u>	<u>77,459</u>
<i>Fund Cash Balances, January 1 (Restated, See Note 15)</i>	<u>(11,333)</u>	<u>139,140</u>	<u>31</u>	<u>1,177</u>	<u>129,015</u>
Fund Cash Balances, December 31					
Nonspendable	175	-	-	400	575
Restricted	-	191,197	31	777	192,005
Committed	-	23,230	-	-	23,230
Unassigned (Deficit)	(9,203)	(133)	-	-	(9,336)
<i>Fund Cash Balances, December 31</i>	<u>\$ (9,028)</u>	<u>\$ 214,294</u>	<u>\$ 31</u>	<u>\$ 1,177</u>	<u>\$ 206,474</u>

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

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

Fowler Township, Trumbull County, Ohio (the Township), is a body politic and corporate established in 1899 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 also has an elected Township Fiscal Officer. The primary government consists of all funds, departments, boards and agencies that are not legally separate of the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance. The Township also has Fire and Emergency Medical Services. Police protection is also provided by Fowler Township.

Public Entity Risk Pool

The Township participates in a public entity risk pool (OTARMA). Note 7 to the financial statements provides additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which is organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund This fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund This fund accounts for and reports the portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund This fund accounts for and reports property tax committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Cemetery Fund This fund accounts for accounts for money received for the sale of cemetery lots, along with charges for services provided such as opening and closing of graves.

Police District Fund This fund receives property tax money to pay for operations of the police protection services within the Township.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Fire District Fund This fund receives property tax money to pay for operations of the fire protection services within the Township.

Ambulance and Emergency Medical Service Fund This fund receives monies for services rendered after billing of healthcare provider and patient payments are received.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

General Bond (Note) Retirement This fund was created for the loan of the construction of Butts House Museum, which is the new administration building for the Township.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant Permanent Funds:

Cemetery Bequest Funds These funds use its interest earnings for the general care and maintenance of cemetery plots.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

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

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. Unencumbered appropriations lapse at year-end.

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 approve estimated resources.

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 2018 budgetary activity appears in Note 4.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township Fiscal Officer maintains all available funds of the Township in a checking and Money Market Savings Accounts.

Capital Assets

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

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 3 – Compliance

Contrary to Ohio law, disbursements exceeded appropriation authority in the General, Motor Vehicle License Tax, Road and Bridge, Cemetery, and Police Funds for the year ended December 31, 2018.

Contrary to Ohio law, at December 31, 2018, the General Fund had a cash deficit balance of \$9,028 and the Cemetery Fund had a deficit balance of \$133.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 222,017	\$ 240,607	\$ 18,590
Special Revenue	564,379	585,117	20,738
Total	\$ 786,396	\$ 825,724	\$ 39,328

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 225,184	\$ 232,533	\$ (7,349)
Special Revenue	582,698	521,649	61,049
Total	\$ 807,882	\$ 754,182	\$ 53,700

Note 5 – Deposits and Investments

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2018 was as follows:

	2018
Demand deposits	\$ 205,562
Other time deposits (savings accounts)	912
Total deposits	\$ 206,474

Deposits

Deposits are insured by the Federal Depository Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

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

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

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 7 - Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2018</u>
Cash and investments	\$33,097,416
Actuarial liabilities	\$7,874,610

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2018, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018.

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 11 – Advances and Interfund Balances

During 2018, the following advances were made:

	Advances In	Advances Out
General	\$ 39,700	\$ (48,000)
Police District	17,000	(12,000)
Fire District	31,000	(4,000)
Ambulance and Emergency Medical	-	(23,700)
Total	\$ 87,700	\$ (87,700)

During 2018, the Township approved advances from the General Fund to the Fire District, Police District and Emergency Medical Funds for operating expenses. These advances were determined to be appropriate and in compliance with the Ohio Revised Code.

Outstanding advances at December 31, 2018, consisted of \$31,000 advanced to the Police District Fund; \$30,000 advanced to the Fire District Fund; and \$3,700 advanced to the Ambulance and Emergency Medical Fund to provide working capital for operations or projects. Management intends to repay these advances in calendar year 2019.

Note 12 – Deficit Fund Balances

The Township had deficit fund balances of \$9,028 in the General Fund and \$133 in the Cemetery Fund as of December 31, 2018.

Note 13 – Going Concern

While the Township is in a positive cash balance position overall, a significant portion of the cash is in the Special Revenue Funds. The use of these funds is limited either by statute, levy ballot language or debt covenant agreement and therefore, the Township is not permitted to use these monies to remedy the deficit balances.

The Board of Trustees is looking into new and enforcing policies regarding expenditure, internal controls, vendor selection, grants, outstanding receivables reviews, etc. to remedy the situation.

The Auditor of State has various remedies available to it, the most severe of which include placing the Township on fiscal watch or fiscal emergency.

The accompanying financial statements do not include any adjustments that might be necessary if the Township is unable to continue as a going concern.

Note 14 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, any recovery from emergency funding, either federal or state, cannot be estimated.

FOWLER TOWNSHIP
TRUMBULL COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)

Note 15 – Restatement of Prior Year Fund Balances

The Zoning Fund was previously mapped to the Special Revenue Funds. Beginning January 1, 2018, the Township mapped the Zoning Fund to the General Fund for financial statement presentation purposes. As a result, the following restatement amounts had an effect on the beginning balances for January 1, 2018:

	Prior Balance 12/31/2017	Restatement Amount	Beginning Balance 1/1/2018
General Fund	\$ (13,823)	\$ 2,490	\$ (11,333)
Special Revenue Funds	\$ 141,630	\$ (2,490)	\$ 139,140

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

January 20, 2021

Fowler Township
Trumbull County
PO Box 174
Fowler, Ohio 44418

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of **Fowler Township**, Trumbull County, (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated January 20, 2021, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit and we noted a going concern matter and we noted that the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
Members: American Institute of Certified Public Accountants
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Internal Control Over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings that we consider material weaknesses. We consider findings 2019-001 through 2019-004 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of audit findings as items 2019-002 through 2019-004.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**FOWLER TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

FINDING NUMBER 2019-001

Material Weakness

Financial Reporting

The Township is responsible for establishing procedures and controls to help prevent and detect errors in financial reporting. Fund balances should be classified based on Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions.

During 2019 and 2018, receipts, disbursements, and fund balances were not always posted or classified correctly. The following errors were noted:

- Budget carryover in the General Fund was misclassified as Unassigned instead of Assigned in 2019 and 2018;
- Rollback receipts were misclassified as Property and Other Local Taxes instead of Intergovernmental in the General, Road and Bridge, Police District and Fire District Funds in 2019 and 2018;
- A gasoline tax receipt was incorrectly recorded to the General Fund instead of the Gasoline Tax Fund in 2018;
- Grant receipts were misclassified as Other Financing Sources instead of Intergovernmental and reimbursement receipts were misclassified as Other Financing Sources instead of Miscellaneous in the General Fund in 2019 and 2018;
- A rollback receipt was incorrectly recorded entirely to the General Fund instead of being properly allocated to Special Revenue Funds in 2018; and
- Township employee health care costs were inaccurately recorded causing an overstatement of receipts and disbursements in the General, Gasoline Tax, Road and Bridge, Cemetery, Police District and Fire District Funds in 2019 and 2018.

Not posting receipts and disbursements or classifying fund balances accurately resulted in the financial statements requiring several adjustments and reclassifications. The Township has made the adjustments to their accounting system. The financial statements reflect all adjustments and reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

We also recommend the Fiscal Officer refer to the Ohio Township Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements. The Fiscal Officer should refer to Auditor of State Technical Bulletin 2011-004 for assistance in properly classifying fund balances.

Management's Response – We did not receive a response from officials to this finding.

FOWLER TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2019-002

Material Weakness/Noncompliance

Ohio Rev. Code Section 5705.10 (I) requires that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

The Township had a negative fund balance at December 31, 2019 as follows:

<u>Fund</u>	<u>Deficit</u>
General	(\$16,469)

The Township had negative fund balances at December 31, 2018 as follows:

<u>Fund</u>	<u>Deficit</u>
General	(\$9,028)
Cemetery	(\$133)

A negative cash fund balance is an indication that revenues from other sources were used to pay obligations of these funds. Fund activity should be monitored by the Fiscal Officer to prevent future expenditures in excess of available resources. In those cases where additional funds are required, the resources should either be transferred or advanced to the fund in accordance with the Ohio Revised Code.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2019-003

Material Weakness/Noncompliance

Ohio Rev. Code § 5705.41(B) states in part that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. Spending money in excess of appropriations could lead to deficit balances.

Expenditures exceeded appropriations in all Funds as of December 31, 2019. Expenditures exceeded appropriations in the General, Motor Vehicle License Tax, Road and Bridge, Cemetery, and Police Funds as of December 31, 2018.

The Township should take the steps necessary to monitor actual expenditures in comparison to appropriations. When necessary, appropriations should be amended to meet the level of spending. If it is not possible to make the necessary appropriation amendments, the Township should take the necessary measure to reduce spending within appropriated levels.

Management's Response – We did not receive a response from officials to this finding.

FOWLER TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2019-004

Material Weakness/Noncompliance

Ohio Revised Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year-end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

In addition, **Ohio Revised Code Section 5705.39** states, in part, "No appropriation measure shall become effective until the County Auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate."

The Township did not file a 2019 annual appropriation resolution with the County Budget Commission.

We recommend the Township ensures its annual appropriation resolution is passed and filed with the County Auditor in a timely manner.

Management's Response – We did not receive a response from officials to this finding.

**FOWLER TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

Finding Number	Finding Summary	Status	Additional Information
2007-001	Financial Reporting	Not Corrected	Repeated as Finding 2019-001
2017-002	ORC 5705.15	Corrected	N/A
2017-003	ORC 5705.41(B)	Not Corrected	Repeated as Finding 2019-003
2017-004	ORC 5705.38	Not Corrected	Repeated as Finding 2019-004
2007-005	ORC 5705.10(l)	Not Corrected	Repeated as Finding 2019-002

OHIO AUDITOR OF STATE KEITH FABER



FOWLER TOWNSHIP

TRUMBULL COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 5/6/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov