



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

---

**STATE OF OHIO**



HOWLAND TOWNSHIP  
TRUMBULL COUNTY

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Howland Township  
Trumbull County  
169 Niles Cortland Road  
Warren, Ohio 44484

To the Board of Trustees:

We have audited the accompanying financial statements of Howland Township (the Township) as of and for the years ended December 31, 2001 and December 31, 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2001 and December 31, 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 June 20, 2002 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our 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", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 20, 2002

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust-Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$527,700	\$3,422,699	\$0	\$0	\$3,950,399
Intergovernmental	873,570	464,887	205,767	0	1,544,224
Special Assessments	1,104	1,523	0	0	2,627
Charges for Services	0	540,495	0	0	540,495
Licenses, Permits, and Fees	53,096	3,800	0	0	56,896
Fines, Forfeitures, and Penalties	9,272	1,893	0	0	11,165
Earnings on Investments	233,966	5,019	0	36	239,021
Gifts		36,029	0	0	36,029
Other Revenue	316,169	215,812	0	0	531,981
	<u>2,014,877</u>	<u>4,692,157</u>	<u>205,767</u>	<u>36</u>	<u>6,912,837</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	881,859	54,394	0	0	936,253
Public Safety	9,680	3,361,359	0	0	3,371,039
Public Works	34,821	865,324	0	0	900,145
Health	92,678	0	0	0	92,678
Human Services	0	38,555	0	0	38,555
Miscellaneous	41,482	0	0	0	41,482
Capital Outlay	1,419,770	495,636	481,480	0	2,396,886
	<u>2,480,290</u>	<u>4,815,268</u>	<u>481,480</u>	<u>0</u>	<u>7,777,038</u>
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(465,413)</u>	<u>(123,111)</u>	<u>(275,713)</u>	<u>36</u>	<u>(864,201)</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In	32,937	106,500	295,000	0	434,437
Transfers-Out	(401,500)	0	(32,937)	0	(434,437)
Other Sources	67	6,800	15,000	0	21,867
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(368,496)</u>	<u>113,300</u>	<u>277,063</u>	<u>0</u>	<u>21,867</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(833,909)</u>	<u>(9,811)</u>	<u>1,350</u>	<u>36</u>	<u>(842,334)</u>
<b>Fund Cash Balances, January 1</b>	<u>2,851,772</u>	<u>591,396</u>	<u>272,400</u>	<u>1,782</u>	<u>3,717,350</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,017,863</b></u>	<u><b>\$581,585</b></u>	<u><b>\$273,750</b></u>	<u><b>\$1,818</b></u>	<u><b>\$2,875,016</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$86,913</b></u>	<u><b>\$16,739</b></u>	<u><b>\$7,843</b></u>	<u><b>\$0</b></u>	<u><b>\$111,495</b></u>

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

HOWLAND TOWNSHIP  
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND-  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Nonexpendable Trust</u>
Total Operating Cash Receipts	<u>0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Total Non-Operating Cash Receipts	<u>0</u>
Total Non-Operating Cash Disbursements	<u>0</u>
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	<u>10,000</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$10,000</u></u></b>

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



**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Fiduciary Funds</u>	<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust-Funds</u>	<u>Memorandum Only)</u>
<b>Cash Receipts:</b>					
Local Taxes	\$510,207	\$3,393,539	\$0	\$0	\$3,903,746
Intergovernmental	747,267	478,257	29,643	0	1,255,167
Special Assessments	108	766	0	0	874
Charges for Services	0	431,071	0	0	431,071
Licenses, Permits, and Fees	57,813	5,410	0	0	63,223
Fines, Forfeitures, and Penalties	11,190	2,278	0	0	13,468
Earnings on Investments	189,928	1,250	0	35	191,213
Gifts	0	10,840	0	0	10,840
Other Revenue	226,900	59,103	0	0	286,003
<b>Total Cash Receipts</b>	<b>1,743,413</b>	<b>4,382,514</b>	<b>29,643</b>	<b>35</b>	<b>6,155,605</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	758,757	53,598	0	0	812,355
Public Safety	6,150	3,014,352	0	0	3,020,502
Public Works	33,786	812,105	0	0	845,891
Health	76,600	6,727	0	0	83,327
Human Services	0	41,409	0	0	41,409
Miscellaneous	43,278	0	0	0	43,278
Capital Outlay	552,813	356,847	139,462	0	1,049,122
<b>Total Cash Disbursements</b>	<b>1,471,384</b>	<b>4,285,038</b>	<b>139,462</b>	<b>0</b>	<b>5,895,884</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>272,029</b>	<b>97,476</b>	<b>(109,819)</b>	<b>35</b>	<b>259,721</b>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In	0	0	55,194	0	55,194
Transfers-Out	(55,194)	0	0	0	(55,194)
Other Sources	0	6,800	0	0	6,800
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(55,194)</b>	<b>6,800</b>	<b>55,194</b>	<b>0</b>	<b>6,800</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	216,835	104,276	(54,625)	35	266,521
Fund Cash Balances, January 1	2,634,937	487,120	327,025	1,747	3,450,829
<b>Fund Cash Balances, December 31</b>	<b>\$2,851,772</b>	<b>\$591,396</b>	<b>\$272,400</b>	<b>\$1,782</b>	<b>\$3,717,350</b>
Reserve for Encumbrances, December 31	\$36,766	\$27,352	\$35,789	\$0	\$99,907

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

HOWLAND TOWNSHIP  
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND-  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Nonexpendable Trust</u>
Total Operating Cash Receipts	<u>0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Total Non-Operating Cash Receipts	<u>0</u>
Total Non-Operating Cash Disbursements	<u>0</u>
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	<u>10,000</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$10,000</u></u></b>

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

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Howland Township, Trumbull 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 are valued at cost. STAR Ohio is recorded at share values reported by the State Treasurer.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

*Road and Bridge Fund* - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

HOWLAND TOWNSHIP  
TRUMBULL COUNTY

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

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

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

*Police District Fund* – This fund receives property tax money to provide police protection to the residents of the Township.

*Fire District Fund* – This fund receives property tax money to provide fire protection to the residents of the Township.

*Ambulance and Emergency Service Fund* – This fund receives payments for charges for service from ambulance/medical service that is provided by the Township.

**3. Capital Project 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 project funds:

*Issue II Funds* - The Township received a grant from the State of Ohio to replace culverts, ditching and paving on Henn-Hyde and Castillion-Raglan Roads.

*Transportation Enhancement Funds* – The Township received a grant from the Department of Transportation to construct sidewalks.

**4. Fiduciary Funds (Trust Funds)**

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

*Cemetery Chapel* – This fund receives interest and donations to construct a chapel.

*Underground Storage Fund* – This fund invested in a certificate of deposit to act as an insurance policy to ensure proper removal of underground storage tanks.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

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

**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.

**2. 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:

	2001	2000
Demand deposits	\$79,131	\$37,830
Certificates of deposit	2,429,869	3,537,739
Total deposits	2,509,000	3,575,569
 STAR Ohio	 376,016	 151,781
Total investments	376,016	151,781
Total deposits and investments	\$2,885,016	\$3,727,350

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) 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.

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,186,122	\$2,047,881	\$861,759
Special Revenue	4,610,118	4,805,456	195,338
Capital Projects	443,584	515,767	72,183
Fiduciary	0	36	36
Total	<u>\$6,239,824</u>	<u>\$7,369,140</u>	<u>\$1,129,316</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,000,514	\$2,968,703	\$1,031,811
Special Revenue	5,174,778	4,832,007	342,771
Capital Projects	680,195	522,260	157,935
Fiduciary	11,782	0	11,782
Total	<u>\$9,867,269</u>	<u>\$8,322,970</u>	<u>\$1,544,299</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,083,584	\$1,743,413	\$659,829
Special Revenue	4,154,131	4,389,314	235,183
Capital Projects	71,578	84,837	13,259
Fiduciary	0	35	35
Total	<u>\$5,309,293</u>	<u>\$6,217,599</u>	<u>\$908,306</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,367,477	\$1,563,344	\$1,804,133
Special Revenue	4,606,658	4,312,390	294,268
Capital Projects	318,153	175,251	142,902
Fiduciary	11,747	0	11,747
Total	<u>\$8,304,035</u>	<u>\$6,050,985</u>	<u>\$2,253,050</u>

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

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

**4. 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.

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.

**5. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are 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. For 2001 and 2000, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. 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**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

**Self Insurance**

The Township is also self insured for employee health. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee.

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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

Howland Township  
Trumbull County  
169 Niles-Cortland Road  
Warren, Ohio 44484

To the Board of Trustees:

We have audited the accompanying financial statements of Howland Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated June 20, 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, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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*.

**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.

Howland Township  
Trumbull County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of 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, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

June 20, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**HOWLAND TOWNSHIP**

**TRUMBULL 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 25, 2002**