



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

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**STATE OF OHIO**



**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Fowler Township  
Trumbull County  
P.O. Box 174  
Fowler, Ohio 44418

To the Board of Trustees:

We have audited the accompanying financial statements of Fowler 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 April 23, 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 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

April 23, 2002



**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$79,592	\$128,748	\$0	\$208,340
Charges for Services	0	55,542	0	55,542
Licenses, Permits, and Fees	11,753	8,034	0	19,787
Fines, Forfeitures, and Penalties	354	0	0	354
Intergovernmental	151,823	70,215	0	222,038
Earnings on Investments	3,088	359	0	3,447
Other Revenue	10,859	5,549	0	16,408
	<u>257,469</u>	<u>268,447</u>	<u>0</u>	<u>525,916</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	110,495	1,774	0	112,269
Public Safety	45,571	143,521	0	189,092
Public Works	25,035	81,610	0	106,645
Health	5,205	1,688	0	6,893
Capital Outlay	210,373	51,840	0	262,213
	<u>396,679</u>	<u>280,433</u>	<u>0</u>	<u>677,112</u>
Total Receipts Over/(Under) Disbursements	<u>(139,210)</u>	<u>(11,986)</u>	<u>0</u>	<u>(151,196)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sale of Public Debt:				
Sale of Notes	75,000			75,000
Advances-In	8,000	8,000	0	16,000
Advances-Out	(8,000)	(8,000)	0	(16,000)
	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>75,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(64,210)	(11,986)	0	(76,196)
Fund Cash Balances, January 1, 2001	<u>102,775</u>	<u>90,981</u>	<u>1,157</u>	<u>194,913</u>
<b>Fund Cash Balances, December 31, 2001</b>	<b><u>\$38,565</u></b>	<b><u>\$78,995</u></b>	<b><u>\$1,157</u></b>	<b><u>\$118,717</u></b>

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

**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$78,666	\$197,069	\$0	\$275,735
Licenses, Permits, and Fees	11,144	6,510	0	17,654
Fines, Forfeitures, and Penalties	910	0	0	910
Intergovernmental	210,501	74,277	0	284,778
Earnings on Investments	4,740	1,026	0	5,766
Other Revenue	6,252	17,469	0	23,721
	<u>312,213</u>	<u>296,351</u>	<u>0</u>	<u>608,564</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	112,916	888	0	113,804
Public Safety	47,694	106,097	0	153,791
Public Works	46,197	95,024	0	141,221
Health	5,507	392	0	5,899
Conservation - Recreation	3,844	0	0	3,844
Capital Outlay	114,428	124,272	0	238,700
	<u>330,586</u>	<u>326,673</u>	<u>0</u>	<u>657,259</u>
Total Receipts Over/(Under) Disbursements	<u>(18,373)</u>	<u>(30,322)</u>	<u>0</u>	<u>(48,695)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Sale of Fixed Assets	1,850	0	0	1,850
	<u>1,850</u>	<u>0</u>	<u>0</u>	<u>1,850</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(16,523)	(30,322)	0	(46,845)
Fund Cash Balances, January 1,2000	119,298	121,303	1,157	241,758
<b>Fund Cash Balances, December 31, 2000</b>	<u><b>\$102,775</b></u>	<u><b>\$90,981</b></u>	<u><b>\$1,157</b></u>	<u><b>\$194,913</b></u>
Reserve for Encumbrances, December 31,2000	<u>\$69</u>	<u>\$0</u>	<u>\$0</u>	<u>\$69</u>

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



**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Fowler 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 contracts with Medical Reimbursement Solutions, to provide ambulance billing 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. 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:

*Gasoline Tax Fund* - This fund receives gasoline tax money to construct, maintain and repair Township roads.

*Fire District* - This fund receives property tax money to for the general operation of the fire department.

*Police District* - This fund receives property tax money for the general operation of the police department.

**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

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

**3. Fiduciary Funds (Non-expendable Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. (The Township maintains three trust funds for cemetery bequests.)

**D. 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 re-appropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**E. 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.

**F. 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.

**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

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

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	2000	2001
Demand deposits	\$194,913	\$118,717

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

**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	\$357,099	\$332,469	(\$24,630)
Special Revenue	257,275	268,447	11,172
Debt Service	3,687	0	(3,687)
Fiduciary	0	0	0
Total	\$618,061	\$600,916	(\$17,145)

**2001 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$459,929	\$396,748	\$63,181
Special Revenue	343,276	280,433	62,843
Fiduciary	258	0	258
Total	\$803,463	\$677,181	\$126,282

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$256,478	\$314,063	\$57,585
Special Revenue	288,949	296,351	7,402
Debt Service	3,687	0	(3,687)
Fiduciary	0	0	0
Total	\$549,114	\$610,414	\$61,300

**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$375,765	\$330,655	\$45,110
Special Revenue	404,491	326,673	77,818
Fiduciary	258	0	258
Total	\$780,514	\$657,328	\$123,186

**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.

**5. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes - Real Estate and Building	\$75,000	5.75%
General Obligation Notes - Tractor	2,917	5.27%
Total	\$77,917	

The general obligation notes were issued to finance the purchase of a tractor, real estate and a building and are collateralized solely by the Township's taxing authority.

**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

**5. DEBT (Continued)**

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Tractor	Real Estate and Building
2002	\$3,072	\$12,681
2003		12,167
2004		11,687
2005		11,216
2006		10,729
2007 – 2011		38,128
Total	\$3,072	\$96,608

**6. 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. This plan provides 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, members of PERS 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.

**7. RISK MANAGEMENT**

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

**8. NONCOMPLIANCE**

Contrary to Ohio law, budgetary expenditures were not properly certified and Township officials were not properly paid.

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

Fowler Township  
Trumbull County  
P.O. Box 81  
Fowler, Ohio 44491

To the Board of Trustees:

We have audited the accompanying financial statements of Fowler Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated April 23, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-41178-001 through 2001-41178-006. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 23, 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 23, 2002.

This report is intended solely for the information and use of the 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

April 23, 2002



**FOWLER TOWNSHIP  
TRUMBULL COUNTY**

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

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

**FINDING NUMBER 2001-41178-001**

**Ohio Rev. Code Section 505.24**, effective May 8, 1996, provides guidance on compensation for Township Board of Trustees based upon the official certificate of estimated resources and any amended official certificate received from the County Budget Commission. In 2000 and 2001, Trustee Gallatin was overpaid by the following amounts:

	<u>Amount paid per W-2</u>	<u>Amount Per Ohio Rev. Code Section 505.24</u>	<u>Dollar Amount Overpaid</u>
2000	\$9,229.88	\$8,222.58	\$1,007.30
2001	\$8,742.00	\$8,560.00	<u>\$182.00</u>
Total			<u><u>\$1,189.30</u></u>

Trustee Gallatin has repaid the Township the above amount as of the date of this report.

The Township clerk should ensure that salary increases due to unexpected receipt resources collected are not paid until an amended official certificate of estimated resources is received from the County Budget Commission.

**FINDING NUMBER 2001-41178-002**

**Ohio Rev. Code Section 505.24**, effective May 8, 1996, provides guidance on compensation for Township Board of Trustees based upon the official certificate of estimated resources and any amended official certificate received from the County Budget Commission. In 2000 and 2001, Trustee Haun was overpaid by the following amounts:

	<u>Amount paid per W-2</u>	<u>Amount Per Ohio Rev. Code Section 505.24</u>	<u>Dollar Amount Overpaid</u>
2000	\$9,229.88	\$8,222.58	\$1,007.30
2001	\$8,742.00	\$8,560.00	<u>\$182.00</u>
Total			<u><u>\$1,189.30</u></u>

Trustee Haun has repaid the Township the above amount as of the date of this report.

The Township clerk should ensure that salary increases due to unexpected receipt resources collected are not paid until an amended official certificate of estimated resources is received from the County Budget Commission.

**FINDING NUMBER 2001-41178-003**

**Ohio Rev. Code Section 505.24**, effective May 8, 1996, provides guidance on compensation for Township Board of Trustees based upon the official certificate of estimated resources and any amended official certificate received from the County Budget Commission. In 2000 and 2001, Trustee Carr was overpaid by the following amounts:

	<u>Amount paid per W-2</u>	<u>Amount Per Ohio Rev. Code Section 505.24</u>	<u>Dollar Amount Overpaid</u>
2000	\$1,666.66	\$1,414.68	\$251.98
2001	\$8,742.00	\$8,560.00	<u>\$182.00</u>
Total			<u><u>\$433.98</u></u>

Trustee Carr has repaid the Township the above amount as of the date of this report.

The Township clerk should ensure that salary increases due to unexpected receipt resources collected are not paid until an amended official certificate of estimated resources is received from the County Budget Commission.

**FINDING NUMBER 2001-41178-004**

**Ohio Rev. Code Section 505.24**, effective May 8, 1996, provides guidance on compensation for a Township Clerk/Treasurer based upon the official certificate of estimated resources and any amended official certificate received from the County Budget Commission. In 2001, Clerk/Treasurer Carpenter was overpaid by the following amount:

	<u>Amount paid per W-2</u>	<u>Amount Per Ohio Rev. Code Section 505.24</u>	<u>Dollar Amount Overpaid</u>
2001	\$14,424.00	\$14,023.34	\$400.66

The Township clerk should ensure that salary increases due to unexpected receipt resources collected are not paid until an amended official certificate of estimated resources is received from the County Budget Commission.

**FINDING NUMBER 2001-41178-005**

**Ohio Rev. Code Section 505.24**, effective May 8, 1996, provides guidance on compensation for Township Board of Trustees based upon the official certificate of estimated resources and any amended official certificate received from the County Budget Commission. In 2000, Trustee Schultz was overpaid by the following amounts:

	<u>Amount paid per W-2</u>	<u>Amount Per Ohio Rev. Code Section 505.24</u>	<u>Dollar Amount Overpaid</u>
2000	\$6,730.39	\$6,100.56	\$629.83

The Township clerk should ensure that salary increases due to unexpected receipt resources collected are not paid until an amended official certificate of estimated resources is received from the County Budget Commission.

**FINDING NUMBER 2001-41178-006**

**Ohio Rev. Code Section 5705.41(D)** states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal office must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate- If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars the fiscal officer may issue a warrant upon completing a then and now certificate, but may authorize it to be paid without affirmation of the Board of Trustees.

Proper certification was not obtained in 80% of the expenditures tested.

Unless the certification meets one of the two above exceptions, the Clerk should certify funds before the Township's monies are obligated using a regular or blanket certificate (as further permitted by ORC 5705.41(D)). This certificate should be signed by the Clerk and the Board of Trustees.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**FOWLER 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**