



OHIO AUDITOR OF STATE
KEITH FABER



**ABC WATER AND STORM WATER DISTRICT
MAHONING COUNTY
DECEMBER 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

ABC Water and Storm Water District
Mahoning County
8299 Market Street
Boardman, Ohio 44512

To the Members of the Board:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the ABC Water and Storm Water District, Mahoning County, Ohio (the District), which comprises the cash balances, receipts and disbursements for the proprietary fund type as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for the proprietary fund type as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2021 and 2020, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022, on our consideration of the District'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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

December 27, 2022

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ABC Water and Storm Water District
Mahoning County
Combined Statement of Receipts, Disbursements
And Changes in Fund Balances (Cash Basis)-Enterprise Fund
For the Year Ended December 31, 2021

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Operating Cash Receipts	
Special Assessments	<u>1,403,257</u>
<i>Total Non-Operating Cash Receipts</i>	<u>1,403,257</u>
 Operating Cash Disbursements	
Personal Services	28,810
Fring Benefits	4,908
Contractual Services	584,647
Supplies and Materials	237,988
Capital Outlay	1,057,650
Other	<u>27,776</u>
<i>Total Operating Cash Disbursements</i>	<u>1,941,779</u>
<i>Operating Income/(Loss)</i>	<u>(538,522)</u>
 Non-Operating Cash Receipts	
Intergovernmental Revenues	1,000,000
Loans Issued	1,084,727
Earnings on Investments	<u>2,455</u>
<i>Total Non-Operating Cash Receipts</i>	<u>2,087,182</u>
 Non-Operating Cash Disbursements	
Debt Service	<u>25,000</u>
<i>Total Non-Operating Cash Disbursements</i>	<u>25,000</u>
<i>Net Receipts Over/(Under) Disbursements</i>	<u>1,523,660</u>
Cash Balances, January 1	<u>1,494,132</u>
<i>Cash Balances, December 31</i>	<u><u>\$3,017,792</u></u>

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

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ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

ABC Water and Storm Water District is a regional independent political subdivision of the State of Ohio established under the Ohio Revised Code Chapter 6119 to provide water, and storm water services to users of the District. It acts as a public utility company and currently services Austintown, Boardman and Canfield Townships. The District was formed in 2009 and has a three-member Board who is appointed by each community's Board of Trustees.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

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 117-2-03 (C). This basis is similar to cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than 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 (C) 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 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.

Encumbrances The Ohio Revised Code requires the District 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 2021 budgetary activity appears in Note 3.

Investments

The District has no investments.

ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2021 follows:

2021 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$3,490,150	\$3,490,439	(\$289)
\$3,490,150	\$3,490,439	(\$289)

2021 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$1,964,394	\$2,080,752	(\$116,358)
\$1,964,394	\$2,080,752	(\$116,358)

Note 4 – Deposits

The District maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits December 31 was as follows:

	2021
Demand deposits	\$3,017,792
Total deposits	3,017,792

Deposits

Deposits are insured by the Federal Deposit 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 5– Debt

The District received several low interest government loans for its five current projects listed below (Note 7 – Projects). Only the Loch Heath project was completed in 2021. The remaining four loans are interest - only until the completion of each project. Amounts outstanding as of 12/31/2021 are as follows:

						Interest
Ohio Water Development Authority				12/31/2021		Rate
Pebble Beach Court Stormwater				35,900		0.00%
Loch Heath				966,125		0.58%
Indian Run				84,939		0.00%
				1,086,964		

ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 – ABC Fee Schedule and Collection

The ABC Water and Storm Water District utilizes a Storm Water Utility Fee calculated on non-pervious surfaces. The District collects its fees through a line on the Property Tax Bills with an agreement between the District and the Mahoning County Auditor's Office. Those bills are set out with the ABC fees included and are paid bi-annually.

Note 7 – Projects

Current Projects

In 2021 the District began five new projects as follows: Pebble Beach Court Stormwater Design; Loch Heath Stormwater Improvements; Indian Run Master Plan; Cranberry Master Plan; and Pebble Beach Court Stormwater Improvements. These projects were all funded through Ohio Water Development Authority. These projects will include major infrastructure repair as well as watershed hydrological analysis. There will also be several smaller maintenance projects that are currently being done. The District will be applying for additional state financing for additional smaller projects in 2022.

Future Projects

In 2021 the District received \$1,000,000 in ARPA money from Mahoning County. The money will be used for the tear down of the old Market Street School and build a water park that will alleviate flooding in the surrounding area. The total cost of the entire project will be between \$3,000,000 – \$4,000,000. The District will be seeking additional monies from state and federal governments for this project.

Note 8 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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ABC Water and Storm Water District
Mahoning County
Combined Statement of Receipts, Disbursements
And Changes in Fund Balances (Cash Basis)-Enterprise Fund
For the Year Ended December 31, 2020

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Operating Cash Receipts	
Special Assessments	<u>1,414,330</u>
<i>Total Non-Operating Cash Receipts</i>	<u>1,414,330</u>
Operating Cash Disbursements	
Personal Services	18,388
Fring Benefits	3,181
Contractual Services	478,364
Supplies and Materials	9,931
Capital Outlay	89,505
Other	<u>66,456</u>
<i>Total Operating Cash Disbursements</i>	<u>665,825</u>
<i>Operating Income/(Loss)</i>	<u>748,505</u>
Non-Operating Cash Receipts	
Earnings on Investments	<u>1,566</u>
<i>Total Non-Operating Cash Receipts</i>	<u>1,566</u>
Non-Operating Cash Disbursements	
Debt Service	<u>214,395</u>
<i>Total Non-Operating Cash Disbursements</i>	<u>214,395</u>
<i>Net Receipts Over/(Under) Disbursements</i>	<u>535,676</u>
Cash Balances, January 1	<u>958,456</u>
<i>Cash Balances, December 31</i>	<u><u>\$1,494,132</u></u>

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

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ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

ABC Water and Storm Water District is a regional independent political subdivision of the State of Ohio established under the Ohio Revised Code Chapter 6119 to provide water, and storm water services to users of the District. It acts as a public utility company and currently services Austintown, Boardman and Canfield Townships. The District was formed in 2009 and has a three-member Board who is appointed by each community's Board of Trustees.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

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 117-2-03 (C). This basis is similar to cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than 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 (C) 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 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.

Encumbrances The Ohio Revised Code requires the District 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 2020 budgetary activity appears in Note 4.

Investments

The District has no investments.

ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 – Compliance

Contrary to Ohio law, there was no evidence the District properly included an estimate of receipts from all sources when adopting their operating budget for 2020. This led to the adoption of appropriations that exceeded adopted estimated resources in 2020.

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$0	\$1,415,896	(\$1,415,896)
\$0	\$1,415,896	(\$1,415,896)

2020 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$1,272,184	\$880,220	\$391,964
\$1,272,184	\$880,220	\$391,964

Note 5 – Deposits

The District maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits December 31 was as follows:

	2020
Demand deposits	\$1,494,132
Total deposits	1,494,132

Deposits

Deposits are insured by the Federal Deposit 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– Debt

The District reimbursed Boardman Township \$214,395, the full amount of the advanced cash agreement, to pay for a stormwater study commissioned by the District.

ABC Water and Storm Water District
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 – ABC Fee Schedule and Collection

The ABC Water and Storm Water District utilizes a Storm Water Utility Fee calculated on non-pervious surfaces. The District collects its fees through a line on the Property Tax Bills with an agreement between the District and the Mahoning County Auditor's Office. Those bills are set out with the ABC fees included and are paid bi-annually.

Note 8 – Projects and Future Projects

In 2020 the District began laying out the framework for projects to begin in 2021. Projects in 2021 will include major infrastructure repair as well as watershed hydrological analysis. There will also be several smaller maintenance projects. The District will be applying for state financing for several construction planning projects all within 2021.

Note 9 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

ABC Water and Storm Water District
Mahoning County
8299 Market Street
Boardman, Ohio 44512

To the Members of the Board:

We have audited, 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, the financial statements of the cash balances, receipts, and disbursements for the proprietary fund type as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements of the ABC Water and Storm Water District, Mahoning County, (the District) and have issued our report thereon dated December 27, 2022, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2021-001.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

December 27, 2022

**ABC WATER AND STORMWATER DISTRICT
MAHONING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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1. **Ohio Rev. Code §§ 5705.28(B)(2)- Budgetary**

FINDING NUMBER 2021-001

NONCOMPLIANCE

Ohio Rev. Code § 5705.28(B)(2)(a) states that the taxing authority of a taxing unit that does not levy a tax is not required to adopt a tax budget pursuant to division (A) of this section. Instead, on or before the fifteenth day of July each year, such taxing authority shall adopt an operating budget for the taxing unit for the ensuing fiscal year. The operating budget shall include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission.

Ohio Rev. Code § 5705.28(B)(2)(b) indicates that although a taxing unit that does not levy a tax is not a taxing unit for purposes for Ohio Rev. Code Chapter 5705, it is considered such for this section and sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44 and 5705.45. Documents prepared in accordance with such sections are not required to be filed with the county auditor or county budget commission.

The District was a taxing authority that did not levy a tax during 2020. Contrary to the statutory requirements, there was no evidence the District properly included an estimate of receipts from all sources when adopting their operating budget for 2020. This led to the adoption of appropriations that exceeded adopted estimated resources in 2020.

Failure to include an estimate of receipts from all sources in an adopted operating budget can lead to improper budgeting and limits the effectiveness of management monitoring.

The District should include an estimate of receipts from all sources in their adopted operating budget.

Official's Response: It was passed but somehow not entered into the minutes.

ABC Water and Storm Water District

8299 MARKET STREET • BOARDMAN, OHIO 44512 • (330) 729-2080 • FAX: (330) 729-2026

Austintown
Michael Dockry

Boardman
Jason Loree

Canfield
Keith Rogers

Stephanie Landers, Assistant to the Secretary, slandersabcwaterdistrict@gmail.com
ABCWaterDistrict.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	DECEMBER 31, 2019 Status	Additional Information
2019-001	Various financial statement errors.	Partially corrected.	Repeated as a management letter comment. The District moved to UAN during the current audit period and continues to improve its financial reporting. The District will review the comments in the management letter and try to implement these for the future.

OHIO AUDITOR OF STATE KEITH FABER



ABC WATER AND STORM WATER DISTRICT

MAHONING 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 1/17/2023

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