



**Auditor of State
Betty Montgomery**

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2004.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings.....	15
Schedule of Prior Audit Findings.....	17

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

Bascom Joint Fire District
Seneca County
5960 W. Tiffin Street, P.O. Box 132
Bascom, Ohio 44809-0132

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

May 24, 2005

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Bascom Joint Fire District
Seneca County
5960 W. Tiffin Street, P.O. Box 132
Bascom, Ohio 44809-0132

To the Board of Trustees:

We have audited the accompanying financial statements of Bascom Joint Fire District, Seneca County, (the District) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District'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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or their changes in financial position for the year then ended.

Also, 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 Bascom Joint Fire District, Seneca County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2005, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

May 24, 2005

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Debt Service	Capital Projects	
Cash Receipts:				
Local Taxes	\$ 124,944			\$ 124,944
Intergovernmental	88,709			88,709
Charges for Services	10,240			10,240
Earnings on Investments			\$ 227	227
Miscellaneous	5,910			5,910
	229,803		227	230,030
Total Cash Receipts	229,803		227	230,030
Cash Disbursements:				
Current:				
Security of Persons and Property	112,457			112,457
Redemption of Principal		\$ 17,410		17,410
Interest		3,162		3,162
Capital Outlay	43,243		199,580	242,823
	155,700		199,580	375,852
Total Disbursements	155,700	20,572	199,580	375,852
Total Receipts Over/(Under) Disbursements	74,103	(20,572)	(199,353)	(145,822)
Other Financing Receipts/(Disbursements):				
Other Debt Proceeds			150,000	150,000
Transfers-In		20,572	50,000	70,572
Transfers-Out	(50,000)		(20,572)	(70,572)
	(50,000)		179,428	150,000
Total Other Financing Receipts/(Disbursements)	(50,000)	20,572	179,428	150,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	24,103		(19,925)	4,178
Fund Cash Balances, January 1	58,370		76,594	134,964
Fund Cash Balances, December 31	\$ 82,473		\$ 56,669	\$ 139,142
Reserves for Encumbrances, December 31	\$ 2,247		\$ 2,247	\$ 2,247

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Local Taxes	\$ 121,146		\$ 121,146
Intergovernmental	14,315		14,315
Charges for Services	10,240		10,240
Earnings on Investments		\$ 1,330	1,330
Miscellaneous	5,256	6,720	11,976
	<u>150,957</u>	<u>8,050</u>	<u>159,007</u>
Total Cash Receipts			
	<u>150,957</u>	<u>8,050</u>	<u>159,007</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	72,022		72,022
Capital Outlay	6,008	118,495	124,503
	<u>78,030</u>	<u>118,495</u>	<u>196,525</u>
Total Disbursements			
	<u>78,030</u>	<u>118,495</u>	<u>196,525</u>
Total Receipts Over/(Under) Disbursements	<u>72,927</u>	<u>(110,445)</u>	<u>(37,518)</u>
Other Financing Receipts/(Disbursements):			
Transfers-In		50,000	50,000
Transfers-Out	(50,000)		(50,000)
	<u>(50,000)</u>	<u>50,000</u>	<u></u>
Total Other Financing Receipts/(Disbursements)			
	<u>(50,000)</u>	<u>50,000</u>	<u></u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	22,927	(60,445)	(37,518)
Fund Cash Balances, January 1	<u>35,443</u>	<u>137,039</u>	<u>172,482</u>
Fund Cash Balances, December 31	<u>\$ 58,370</u>	<u>\$ 76,594</u>	<u>\$ 134,964</u>
Reserves for Encumbrances, December 31	<u>\$ 803</u>	<u>\$ 190,125</u>	<u>\$ 190,928</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Bascom Joint Fire District, Seneca County, (the District) as a body corporate and politic. A three-member Board of Trustees governs the District. Two of the board members are appointed by each township within the District, and the third member is elected by the trustees of the townships. These subdivisions are Hopewell and Loudon Township. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis 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 adequately disclose material matters the Auditor of State prescribes.

C. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

2. Debt Service Fund

These funds accumulate resources to pay bond and note indebtedness. The District had the following debt service fund:

General Note Retirement Fund - This fund receives transfers in to account for note debt retirement payments. Note debt was issued for the purchase of a new fire pumper.

3. Capital Project Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following significant Capital Project Fund:

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

Capital Equipment Fund - This fund receives taxes to be used for the purchase and maintenance of fire fighting equipment.

D. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund and function 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 District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

2. EQUITY IN POOLED CASH

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

	<u>2004</u>	<u>2003</u>
Demand deposits	<u>\$ 139,142</u>	<u>\$ 134,964</u>

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

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 271,696	\$ 229,803	\$ (41,893)
Debt Service	150,000	20,572	(129,428)
Capital Projects	30,000	200,227	170,227
Total	\$ 451,696	\$ 450,602	\$ (1,094)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 235,918	\$ 207,947	\$ 27,971
Debt Service	42,000	20,572	21,428
Capital Projects	190,125	220,152	(30,027)
Total	\$ 468,043	\$ 448,671	\$ 19,372

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 136,620	\$ 150,957	\$ 14,337
Debt Service	145,000		(145,000)
Capital Projects	2,000	58,050	56,050
Total	\$ 283,620	\$ 209,007	\$ (74,613)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 121,441	\$ 128,833	\$ (7,392)
Debt Service	30,000		30,000
Capital Projects	315,026	308,620	6,406
Total	\$ 466,467	\$ 437,453	\$ 29,014

Contrary to Ohio law, expenditures exceeded appropriations in the Fire Equipment Fund for the year ended December 31, 2004 and the General Fund for the year ended December 31, 2003. Also, appropriations exceeded estimated resources in the Fire Equipment Fund for the year ended December 31, 2003.

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State then pays the District amounts equaling the homestead and rollback deductions. 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.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax owners assess that property. The property owners must file a tangible property list 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 District.

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Note Debt	\$ 132,590	4.18%

The District issued note debt to purchase a new pumper truck. The note was issued on February 12, 2004 for \$150,000, maturing on February 12, 2008. The District's taxing authority collateralizes the note.

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

Year ending December 31:	Note Debt
2005	\$ 41,144
2006	41,144
2007	41,144
2008	20,572
Total	\$ 144,004

6. RETIREMENT SYSTEMS

Effective July 1, 1991, all employees not otherwise covered by a state retirement system have an option to choose Social Security of the appropriate state system. The District's liability is 6.2 percent of wages paid.

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

7. RISK MANAGEMENT

Risk Pool Membership

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

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

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2003 and 2002 (the latest information available):

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

<u>Casualty Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$ 25,288,098	\$ 20,174,977
Liabilities	(12,872,985)	(8,550,749)
Retained Earnings	<u>\$ 12,415,113</u>	<u>\$ 11,624,228</u>

<u>Property Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$ 3,158,813	\$ 2,565,408
Liabilities	(792,061)	(655,318)
Retained Earnings	<u>\$ 2,366,752</u>	<u>\$ 1,910,090</u>



**Auditor of State
Betty Montgomery**

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

Bascom Joint Fire District
Seneca County
5960 W. Tiffin Street, P.O. Box 132
Bascom, Ohio 44809-0132

To the Board of Trustees:

We have audited the financial statements of the Bascom Joint Fire District, Seneca County, (the District) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated May 24, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the District'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 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 an opinion. The results of our tests disclosed

Bascom Joint Fire District
Seneca County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

instances of noncompliance we must report under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2004-001 and 2004-002. In a separate letter to the District's management dated May 24, 2005, we reported another matter related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

May 24, 2005

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Revised Code § 5705.36(A)(2) allows the District to request increased amended certificates of estimated resources and reduce amended certifications upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. According to Ohio Revised Code § 5705.36(A)(3), an increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. According to Ohio Revised Code § 5705.36(A)(4), a reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriations.

Additionally, Ohio Revised Code § 5705.39 states in part that the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditures therefrom, as certified by the budget commission or in case of appeal, by the board of tax appeals.

As of December 31, 2004 and 2003, the District should have received an increased amended certificate for the following funds, since appropriations exceeded existing certified resources:

	Estimated Receipts	Actual Receipts	Variance
2004			
Capital Projects Fund:			
Fire Equipment Fund	\$ 30,000	\$ 200,227	\$ 170,227
2003			
Capital Projects Fund:			
Fire Equipment Fund	\$ 2,000	\$ 58,050	\$ 56,050

The failure to obtain an increased certificate of estimated resources caused appropriations to exceed estimated resources in the following fund which is contrary to **Ohio Revised Code § 5705.39**:

	Estimated Resources	Appropriations	Variance
2003			
Capital Projects Fund:			
Fire Equipment Fund	\$ 139,013	\$ 315,000	\$ (175,987)

The failure to obtain an increased amended certificate of estimated resources and to increase appropriations caused the violation described in finding 2004-002 for 2003. To avoid over appropriating, we recommend the District monitor appropriations and estimated resources to ensure that appropriations do not exceed the amount of estimated resources.

FINDING NUMBER 2004-002

Noncompliance Citation

Ohio Revised Code § 5705.41(B) provides in part that no subdivision is to expend money unless it has been lawfully appropriated as provided in this chapter. As of December 31, 2004 and 2003 the District had expenditures that exceeded appropriations as follows:

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Variance</u>
2004			
Fire Equipment Fund	\$ 190,125	\$ 220,152	\$ (30,027)
2003			
Fire Equipment Fund	\$ 121,441	\$ 128,833	\$ (7,392)

This situation could allow deficit balances to occur if spending is not limited to appropriations.

The District Clerk-Treasurer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Clerk-Treasurer may request the Board approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**BASCOM JOINT FIRE DISTRICT
SENECA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	Ohio Revised Code § 5705.41(B), expenditures exceed appropriations.	No	Not corrected. Reported as Finding #2004-001.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

BASCOM JOINT FIRE DISTRICT

SENECA 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
JUNE 28, 2005**