



Mary Taylor, CPA
Auditor of State

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

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Mary Taylor, CPA
Auditor of State

Central Joint Fire District
Wood County
13179 Mermill Road
Portage, Ohio 43451-9749

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 an 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 adverse 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 "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 21, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Central Joint Fire District
Wood County
13179 Mermill Road
Portage, Ohio 43451-9749

To the Board of Trustees:

We have audited the accompanying financial statements of the Central Joint Fire District, Wood County, Ohio (the District), as of and for the years ended December 31, 2008 and 2007. 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.

Instead of the funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2008 and 2007 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, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Central Joint Fire District, Wood County, as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 August 21, 2009, 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.

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

Mary Taylor, CPA
Auditor of State

August 21, 2009

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

| | <u>All Fund Types</u> | | Totals (Memorandum Only) |
|---|------------------------|-------------------------|---|
| | <u>General</u> | <u>Debt Service</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$158,037 | | \$158,037 |
| Charges for Services | 13,800 | | 13,800 |
| Intergovernmental | 45,559 | | 45,559 |
| Earnings on Investments | 871 | | 871 |
| Miscellaneous | 5,091 | | 5,091 |
| | <u>223,358</u> | | <u>223,358</u> |
| Total Cash Receipts | | | |
| Cash Disbursements: | | | |
| Current Disbursements: | | | |
| Security of Persons and Property: | | | |
| Salaries and Fringe Benefits | 18,146 | | 18,146 |
| Equipment | 123,654 | | 123,654 |
| Utilities | 13,051 | | 13,051 |
| Building Maintenance | 5,749 | | 5,749 |
| Equipment Repairs | 10,656 | | 10,656 |
| Supplies | 2,986 | | 2,986 |
| Insurance | 27,682 | | 27,682 |
| Advertising | 197 | | 197 |
| Miscellaneous | 1,557 | | 1,557 |
| Educational Materials | 853 | | 853 |
| Subscriptions and Dues | 170 | | 170 |
| Auditor and Treasurer Fees | 2,337 | | 2,337 |
| Fuel Vehicles | 6,708 | | 6,708 |
| Training | 8,473 | | 8,473 |
| Property Taxes | 165 | | 165 |
| Debt Service: | | | |
| Redemption of Principal | | \$55,000 | 55,000 |
| Interest and Other Fiscal Charges | | 3,878 | 3,878 |
| | <u>222,384</u> | <u>58,878</u> | <u>281,262</u> |
| Total Cash Disbursements | | | |
| Total Receipts Over/(Under) Disbursements | <u>974</u> | <u>(58,878)</u> | <u>(57,904)</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Transfers-In | | 58,878 | 58,878 |
| Transfers-Out | (58,878) | | (58,878) |
| | <u>(58,878)</u> | <u>58,878</u> | <u></u> |
| Total Other Financing Receipts / (Disbursements) | | | |
| Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements | (57,904) | | (57,904) |
| Fund Cash Balances, January 1 | 142,346 | | 142,346 |
| Fund Cash Balances, December 31 | <u>\$84,442</u> | <u>\$0</u> | <u>\$84,442</u> |

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

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

| | <u>All Fund Types</u> | | Totals (Memorandum Only) |
|--|-------------------------|-------------------------|---|
| | <u>General</u> | <u>Debt Service</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$167,408 | | \$167,408 |
| Charges for Services | 13,220 | | 13,220 |
| Intergovernmental | 34,959 | | 34,959 |
| Earnings on Investments | 878 | | 878 |
| Miscellaneous | 1,733 | | 1,733 |
| | <u>218,198</u> | | <u>218,198</u> |
| Total Cash Receipts | <u>218,198</u> | | <u>218,198</u> |
| Cash Disbursements: | | | |
| Current Disbursements: | | | |
| Security of Persons and Property: | | | |
| Salaries and Fringe Benefits | 18,617 | | 18,617 |
| Equipment | 35,967 | | 35,967 |
| Utilities | 13,777 | | 13,777 |
| Building Maintenance | 8,976 | | 8,976 |
| Equipment Repairs | 9,539 | | 9,539 |
| Supplies | 3,063 | | 3,063 |
| Insurance | 22,415 | | 22,415 |
| Advertising | 117 | | 117 |
| Miscellaneous | 3,625 | | 3,625 |
| Educational Materials | 796 | | 796 |
| Subscriptions and Dues | 145 | | 145 |
| Auditor and Treasurer Fees | 2,148 | | 2,148 |
| Fuel Vehicles | 6,201 | | 6,201 |
| Training | 7,646 | | 7,646 |
| Property Taxes | 172 | | 172 |
| Debt Service: | | | |
| Redemption of Principal | 23,629 | \$56,000 | 79,629 |
| Interest and Other Fiscal Charges | 565 | 6,190 | 6,755 |
| | <u>157,398</u> | <u>62,190</u> | <u>219,588</u> |
| Total Cash Disbursements | <u>157,398</u> | <u>62,190</u> | <u>219,588</u> |
| Total Receipts Over/(Under) Disbursements | <u>60,800</u> | <u>(62,190)</u> | <u>(1,390)</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Transfers-In | | 62,190 | 62,190 |
| Transfers-Out | (62,190) | | (62,190) |
| | <u>(62,190)</u> | <u>62,190</u> | |
| Total Other Financing Receipts / (Disbursements) | <u>(62,190)</u> | <u>62,190</u> | |
| Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements | <u>(1,390)</u> | | <u>(1,390)</u> |
| Fund Cash Balances, January 1 | <u>143,736</u> | | <u>143,736</u> |
| Fund Cash Balances, December 31 | <u><u>\$142,346</u></u> | <u><u>\$0</u></u> | <u><u>\$142,346</u></u> |

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

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

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 Central Joint Fire District, Wood County, Ohio (the District), as a body corporate and politic. A three-member Board of Trustees governs the District. Each political subdivision in the District appoints one member. Those subdivisions are Portage Township, Liberty Township and the Village of Portage. 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. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

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 reports all financial resources except those required to be accounted for in another fund.

2. Debt Service Fund

This fund is used to record the payment of debt for the District Fire Building.

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 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. Appropriations lapse at year end.

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The District did not encumber all commitments required by Ohio law.

A summary of 2008 and 2007 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 Deposits

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

| | | |
|-----------------|----------|-----------|
| | 2008 | 2007 |
| Demand deposits | \$84,442 | \$142,346 |

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

| 2008 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$219,519 | \$223,358 | \$3,839 |
| Debt Service | 90,000 | 58,878 | (31,122) |
| Total | \$309,519 | \$282,236 | (\$27,283) |

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

| 2008 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$353,500 | \$281,262 | \$72,238 |
| Debt Service | 70,000 | 58,878 | 11,122 |
| Total | \$423,500 | \$340,140 | \$83,360 |

| 2007 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$219,543 | \$218,198 | (\$1,345) |
| Debt Service | 90,000 | 62,190 | (27,810) |
| Total | \$309,543 | \$280,388 | (\$29,155) |

| 2007 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$363,000 | \$219,588 | \$143,412 |
| Debt Service | 90,000 | 62,190 | 27,810 |
| Total | \$453,000 | \$281,778 | \$171,222 |

4. Property Tax

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

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 District.

5. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 and 9.5%, respectively, of their gross salaries and the District contributed an amount equaling 14 and 13.85%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

6. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

7. Subsequent Events

In May of 2008, the District obtained a \$190,000 loan at 5.60% from Croghan Colonial Bank to be used for the purchase of a new fire truck. The District did not draw down any funds from this loan until April of 2009 when they requested the full amount.



Mary Taylor, CPA

Auditor of State

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

Central Joint Fire District
Wood County
13179 Mermill Road
Portage, Ohio 43451-9749

To the Board of Trustees:

We have audited the financial statements of the Central Joint Fire District, Wood County, Ohio (the District), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated August 21, 2009, 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the District's management in a separate letter dated August 21, 2009.

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 an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001.

We also noted a certain noncompliance matter, not requiring inclusion in this report, that we reported to the District's management in a separate letter dated August 21, 2009.

We intend this report solely for the information and use of the Board of Trustees and management. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 21, 2009

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-001

Noncompliance Citation

Ohio Revised Code, § 5705.41(D) (1), states that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract 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 encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

- 1) **"Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board can authorize the drawing of a warrant for the payment of the amount due. The Board has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Board.

- 2) **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
- 3) **Super Blanket Certificate** – The Board may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Forty percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred, and there was no evidence the Board followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**FINDING NUMBER 2006-001
(Continued)**

Certification is not only required by Ohio law, but is a key control in the disbursements process to help assure purchase commitments receive prior approval, and to help reduce the possibility of District funds being over expended or exceeding budgetary spending limitations as set by the Board.

To improve controls over disbursements, we recommend all District disbursements receive prior certification of the Fiscal Officer. Additionally, we recommend the Board periodically review the expenditures made to ensure they are within the adopted appropriations, are certified by the Fiscal Officer, and are properly recorded against appropriations.

Officials' Response:

We did not receive a response from Officials to this finding.

**CENTRAL JOINT FIRE DISTRICT
WOOD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain |
|----------------|---|------------------|--|
| 2006-1 | ORC 5705.41(D) failure to certify disbursements | No | Reissued as Finding 2008-001 in this report. |



Mary Taylor, CPA
Auditor of State

CENTRAL JOINT FIRE DISTRICT

WOOD 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
SEPTEMBER 29, 2009**