



**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**



**Mary Taylor, CPA**  
Auditor of State



**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

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# Mary Taylor, CPA

Auditor of State

Perry Joint Fire District  
Lake County  
3742 Center Road  
Perry, Ohio 44081

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.

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**Mary Taylor, CPA**  
Auditor of State

October 15, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Perry Joint Fire District  
Lake County  
3742 Center Road  
Perry, Ohio 44081

To the Board of Trustees:

We have audited the accompanying financial statements of the Perry Joint Fire District, Lake County, Ohio, (the District) as of and for the years ended December 31, 2009 and 2008. 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 combined 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, 2009 and 2008 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, 2009 and 2008, or its changes in financial position for the years then ended.

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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Perry Joint Fire District, Lake County, Ohio, as of December 31, 2009 and 2008, and its combined 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 October 15, 2010, 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

October 15, 2010

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$2,297,782	\$0	\$0	\$0	\$2,297,782
Intergovernmental	843,544	113,426	0	0	956,970
Charges for Services	1,555	82,156	0	0	83,711
Earnings on Investments	24,304	0	0	0	24,304
Miscellaneous	3,972	0	0	0	3,972
	<u>3,171,157</u>	<u>195,582</u>	<u>0</u>	<u>0</u>	<u>3,366,739</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	3,352,522	6,137	0	0	3,358,659
Debt Interest	0	0	14,646	0	14,646
Debt Principal	0	0	202,500	0	202,500
Capital Outlay	0	113,427	0	24,109	137,536
	<u>3,352,522</u>	<u>119,564</u>	<u>217,146</u>	<u>24,109</u>	<u>3,713,341</u>
Total Disbursements	<u>3,352,522</u>	<u>119,564</u>	<u>217,146</u>	<u>24,109</u>	<u>3,713,341</u>
Total Receipts Over/(Under) Disbursements	<u>(181,365)</u>	<u>76,018</u>	<u>(217,146)</u>	<u>(24,109)</u>	<u>(346,602)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	0	6,998	217,146	0	224,144
Transfers-Out	(224,144)	0	0	0	(224,144)
	<u>(224,144)</u>	<u>6,998</u>	<u>217,146</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>(224,144)</u>	<u>6,998</u>	<u>217,146</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(405,509)	83,016	0	(24,109)	(346,602)
Fund Cash Balances, January 1, 2009	<u>2,359,982</u>	<u>35,591</u>	<u>38,331</u>	<u>466,889</u>	<u>2,900,793</u>
<b>Fund Cash Balances, December 31, 2009</b>	<b><u>\$1,954,473</u></b>	<b><u>\$118,607</u></b>	<b><u>\$38,331</u></b>	<b><u>\$442,780</u></b>	<b><u>\$2,554,191</u></b>

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

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$2,490,548	\$0	\$0	\$0	\$2,490,548
Intergovernmental	842,427	296,622	0	0	1,139,049
Charges for Services	2,897	5,009	0	0	7,906
Earnings on Investments	117,929	0	0	17,159	135,088
Miscellaneous	27,261	0	0	0	27,261
<b>Total Cash Receipts</b>	<u>3,481,062</u>	<u>301,631</u>	<u>0</u>	<u>17,159</u>	<u>3,799,852</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	3,295,019	0	0	0	3,295,019
Debt Interest	0	0	17,408	0	17,408
Debt Principal	0	0	1,197,500	311,562	1,509,062
Capital Outlay	0	290,271	0	31,215	321,486
<b>Total Disbursements</b>	<u>3,295,019</u>	<u>290,271</u>	<u>1,214,908</u>	<u>342,777</u>	<u>5,142,975</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>186,043</u>	<u>11,360</u>	<u>(1,214,908)</u>	<u>(325,618)</u>	<u>(1,343,123)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	0	23,853	140,206	0	164,059
Transfers-Out	(164,059)	0	0	0	(164,059)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(164,059)</u>	<u>23,853</u>	<u>140,206</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>21,984</u>	<u>35,213</u>	<u>(1,074,702)</u>	<u>(325,618)</u>	<u>(1,343,123)</u>
<b>Fund Cash Balances, January 1, 2008</b>	<u>2,337,998</u>	<u>378</u>	<u>1,113,033</u>	<u>792,507</u>	<u>4,243,916</u>
<b>Fund Cash Balances, December 31, 2008</b>	<u><u>\$2,359,982</u></u>	<u><u>\$35,591</u></u>	<u><u>\$38,331</u></u>	<u><u>\$466,889</u></u>	<u><u>\$2,900,793</u></u>

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

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**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 Perry Joint Fire District, Lake County, (the District) as a body corporate and politic. A six-member Board of Trustees governs the District. The District was created on September 27, 2002 by a joint resolution passed by Perry Township, Perry Village and North Perry Village. The District is directed by an appointed six-member Board of Trustees. Two board members are appointed by each political subdivision within the District, of which one member is required to be an elected official from each entity. The District oversees the fire protection and rescue services for the communities within 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 adequately disclosed material matters the Auditor of State prescribes.

**C. Cash and Investments**

The District's accounting basis includes investments as assets. Accordingly, investment purchases are not recorded as disbursements, and investment sales are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

STAR Ohio is recorded at share values the State Treasurer report.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are 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.

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Fund**

This fund accounts for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

The E.M.S. Fund – This fund was used to fund the purchase of emergency medical service and rescue equipment.

**3. Debt Service Fund**

This fund accumulates resources to pay bond and note indebtedness. The District had the following Debt Service Fund:

Debt Payment Fund - This fund is used to account for debt payments for the lease of the fire station, loan, and the bond issue.

**4. 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:

Capital Equipment Fund - This fund receives transfers from the General Fund for future purchases and maintenance of fire fighting equipment. This fund also received proceeds for the Bond issued in 2007.

**E. 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, 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.

**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.

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**E. Budgetary Process (Continued)**

**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.

A summary of 2009 and 2008 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.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. Equity in Pooled Cash and Investments**

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

	2009	2008
Demand deposits	\$824,785	\$1,376,112
Money Market Account	855,504	226,396
Total deposits	1,680,289	1,602,508
 STAR Ohio	 873,902	 1,298,285
Total investments	873,902	1,298,285
Total deposits and investments	\$2,554,191	\$2,900,793

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

**Investments:** Investments in STAR Ohio and mutual funds are not evidenced by securities existing in physical or book-entry form.

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2009 and December 31, 2008 follows:

	2009 Budgeted vs. Actual Receipts		
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,100,962	\$3,171,157	\$70,195
Special Revenue	30,000	202,580	172,580
Debt Service	250,000	217,146	(32,854)
Capital Projects	100,000	0	(100,000)
Total	\$3,480,962	\$3,590,883	\$109,921

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. Budgetary Activity (Continued)**

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,000,000	\$3,576,666	\$423,334
Special Revenue	135,591	119,564	16,027
Debt Service	250,000	217,146	32,854
Capital Projects	100,000	24,109	75,891
Total	<u>\$4,485,591</u>	<u>\$3,937,485</u>	<u>\$548,106</u>

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,232,288	\$3,481,062	\$248,774
Special Revenue	325,271	325,484	213
Debt Service	215,000	140,206	(74,794)
Capital Projects	105,000	17,159	(87,841)
Total	<u>\$3,877,559</u>	<u>\$3,963,911</u>	<u>\$86,352</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,123,609	\$3,459,078	\$664,531
Special Revenue	300,000	290,271	9,729
Debt Service	1,250,000	1,214,908	35,092
Capital Projects	400,000	342,777	57,223
Total	<u>\$6,073,609</u>	<u>\$5,307,034</u>	<u>\$766,575</u>

**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.

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

Tangible personal property tax is assessed by the property owners for 2008 and only against local and inter-exchange telephone companies for 2009, who must file a list of such property to the County by each April 30.

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**4. Property Tax (Continued)**

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**5. Debt Financing Agreements**

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
North Perry Village Loan	\$50,000	0.00%
Fire Truck Lease	57,500	3.71%
Ohio CAFB Bond	215,000	3.6 to 3.65%
Total	\$322,500	

Perry Township leased two Fire Stations and the equipment in the Fire Stations to the District in 2002. This lease is for 15 years. On July 11, 2008, an agreement was reached with Perry Township to accept an accelerated debt schedule including a 20% reduction in the original loan amount, a \$725,000 payment in 2008 and the remaining \$75,000 in 2009.

In 2002, North Perry Village loaned the District \$500,000 for the purpose of purchasing parcels of land. On July 11, 2008, an agreement was reached with North Perry Village to accept an accelerated debt schedule including a 20% reduction in the original loan amount, a \$350,000 payment in 2008 and the remaining \$50,000 to be paid upon the sale of land owned by the Fire District at the corner of Narrows and Lane Roads, contingent on sufficient proceeds from the sale. As of December 31, 2009, the land has not been sold.

In 2005, the District entered into a lease for a new fire truck for \$270,000. This lease is for 5 years.

In 2007, the District issued an Ohio Capital Asset Financing Program Bond for \$350,000. This bond matures in 2012.

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

Year ending December 31:	Fire Truck Lease	Ohio CAFB Bond	Total
2010	\$60,156	\$79,102	\$139,258
2011	0	76,162	76,162
2012	0	78,188	78,188
Total	\$60,156	\$233,452	\$293,608

**PERRY JOINT FIRE DISTRICT  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**6. Retirement Systems**

The District's certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OP&F participants contributed 10% of their wages. For 2009 and 2008, the District contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

**7. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

**8. Related Party Transactions**

As detailed in Note 5, the District had debt agreements with Perry Township and North Perry Village.



# 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*

Perry Joint Fire District  
Lake County  
3742 Center Road  
Perry, Ohio 44081

To the District Board of Trustees:

We have audited the financial statements of the Perry Joint Fire District, Lake County, Ohio, (the District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated October 15, 2010, 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

### **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 no instances of noncompliance or other matter that we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, the Board of Trustees, and others within the District. 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

October 15, 2010



**Mary Taylor, CPA**  
Auditor of State

**PERRY JOINT FIRE DISTRICT**

**LAKE 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  
NOVEMBER 9, 2010**