



Dave Yost • Auditor of State

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

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Dave Yost • Auditor of State

Blanchester Marion Township Joint Fire District
Clinton County
447 East Fancy Street
PO Box 139
Blanchester, Ohio 45107

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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Dave Yost
Auditor of State

April 21, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Blanchester Marion Township Joint Fire District
Clinton County
447 East Fancy Street
PO Box 139
Blanchester, Ohio 45107

To the Board of Trustees:

We have audited the accompanying financial statements of the Blanchester Marion Township Joint Fire District, Clinton County, Ohio (the District), as of and for the years ended December 31, 2010 and 2009. 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 fund the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) fund 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, 2010 and 2009 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, 2010 and 2009, 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 balance of the Blanchester Marion Township Joint Fire District, Clinton County, as of December 31, 2010 and 2009, 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 April 21, 2011, 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.

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Dave Yost
Auditor of State

April 21, 2011

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

	2010	2009
	<hr/>	<hr/>
Cash Receipts:		
Property and Other Local Taxes	\$224,605	\$234,582
Integovernmental	98,778	95,276
Earnings on Investments	3,898	4,465
Miscellaneous	<u>1,233</u>	<u>11,398</u>
Total Cash Receipts	<u>328,514</u>	<u>345,721</u>
Cash Disbursements:		
Current Disbursements:		
Security of Persons and Property	173,442	184,492
Capital Outlay	86,400	242,984
Debt Service:		
Redemption of Principal	60,574	41,779
Interest and Other Fiscal Charges	<u>22,202</u>	<u>14,099</u>
Total Cash Disbursements	<u>342,618</u>	<u>483,354</u>
Total Receipts Over/(Under) Disbursements	<u>(14,104)</u>	<u>(137,633)</u>
Other Financing Receipts / (Disbursements):		
Other Debt Proceeds	<u>0</u>	<u>210,863</u>
Total Other Financing Receipts / (Disbursements)	<u>0</u>	<u>210,863</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(14,104)	73,230
Fund Cash Balances, January 1	<u>461,212</u>	<u>387,982</u>
Fund Cash Balances, December 31	<u><u>\$447,108</u></u>	<u><u>\$461,212</u></u>

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

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**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Blanchester Marion Township Joint Fire District, Clinton County, Ohio (the District), as a body corporate and politic. A two-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Blanchester and Marion 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. 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. Deposits and Investments

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Budgetary Process

The Ohio Revised Code requires that the District 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.

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.

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (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. The District did not encumber all commitments required by Ohio law.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

E. 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 and Investments

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

	2010	2009
Demand deposits	\$365,880	\$380,925
Certificates of deposit	\$81,228	\$80,287
Total deposits	447,108	461,212

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, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$321,153	\$328,514	\$7,361

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$501,052	\$342,618	\$158,434

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. Budgetary Activity (Continued)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$382,982	\$556,584	\$173,602

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$485,000	\$483,354	\$1,646

Contrary to Ohio law, the District did not encumber all disbursements.

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 Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. Debt

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest Rate
2003 Fire Truck Lease/Purchase	\$45,839	3.86%
2006 Fire Truck Lease/Purchase	\$185,056	4.69%
2009 Fire Truck Lease/Purchase	193,854	4.69%
Total	\$424,749	

The District obtained a lease to finance the purchase of the 2003 Fire Truck. The lease was obtained in 2003 in the amount of \$193,234. The lease will be paid in annual installments of \$24,255, including interest, over 8 years. The District has the option to purchase the fire truck on the anniversary of the commencement each year of the lease. The fire truck serves as collateral.

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

5. Debt (Continued)

The District obtained a lease to finance the purchase of the 2006 Fire Truck. The lease was obtained in 2006 in the amount of \$245,000. The lease will be paid in annual installments of \$31,623, including interest, over 10 years. On September 20, 2007 The District made an interest payment of \$6,800 and the actual interest amount was for \$9,703 resulting in the principal increasing by \$2,903 per terms of the lease. The District has the option to purchase the fire truck on the anniversary of the commencement each year of the lease. The fire truck serves as collateral.

The District obtained a lease to finance the purchase of the 2007 Fire Truck. The lease was obtained in 2009 in the amount of \$210,863. The lease will be paid in annual installments of \$26,898, including interest, over 10 years. The District has the option to purchase the fire truck on the anniversary of the commencement each year of the lease. The fire truck serves as collateral.

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

Year ending December 31:	2003 Fire Truck Lease	2006 Fire Truck Lease	2009 Fire Truck Lease
2011	\$24,255	\$31,623	\$26,898
2012	25,255	31,623	26,898
2013		31,623	26,898
2014		31,623	26,898
2015		31,623	26,898
2016-2020		63,246	107,593
Total	\$49,510	\$221,361	\$242,083

6. Retirement Systems

The District's employees 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 2010 and 2009, 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, 2010.

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.

**BLANCHESTER MARION TOWNSHIP JOINT FIRE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

8. Related Party Transactions

District Trustee, Chad Hollon is the owner of Hollon Services where the District had maintenance performed on the fire trucks during the year. The District paid \$3,363 in FY 2009 and \$2,712 in FY 2010 for services rendered. Hollon Service was used prior to Chad Hollon becoming a Trustee in 2009.

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

Blanchester Marion Township Joint Fire District
Clinton County
447 East Fancy Street
PO Box 139
Blanchester, Ohio 45107

To the Board of Trustees:

We have audited the financial statements of the Blanchester Marion Township Joint Fire District, Clinton County, Ohio (the District), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated April 21, 2011 wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-002 described in the accompanying schedule of findings to be a material weakness.

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 or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2010-001.

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Phone: 513-361-8550 or 800-368-7419 Fax: 513-361-8577

www.auditor.state.oh.us

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

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated April 21, 2011.

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

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Dave Yost
Auditor of State

April 21, 2011

**BLANCHESTER MARION TOWNSHIP FIRE DISTRICT
CLINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

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

FINDING NUMBER 2010-001

Failure to Properly Encumber

NONCOMPLIANCE

Ohio Rev. Code, § 5705.41(D)(1), prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the Fiscal Officer is attached thereto. The Fiscal Officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void. 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 Fire District can authorize the drawing of a warrant for the payment of the amount due. The Fire District 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 Fire District.
2. Blanket Certificate – The Fiscal Officer 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. (Prior to September 26, 2003, blanket certificates were limited to \$5,000 and three months.) 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 Fire District 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.

The Fire District did not properly certify the availability of funds for purchase commitments for 9 of 26 or 31% of expenditures tested and none of the exceptions above applied. Failure to properly certify the availability of funds can result in overspending and negative cash fund balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval.

**FINDING NUMBER 2010-001
 (Continued)**

To improve controls over disbursements and to help reduce the possibility of the Fire District's fund exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that the funds are or will be available prior to obligation by the Fire District. When prior certification is not possible, "then and now" certification should be used. "Then and Now" certificates over \$3,000 should be approved by ordinance or resolution. We recommend the Fire District certify all purchases to which section 5705.41(D) applies. The Fiscal Officer should sign the certification at the time the Fire District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

FINDING NUMBER 2010-002

Classification of Receipts and Expenditures

MATERIAL WEAKNESS

Ohio Admin. Code Section 117-2-02 requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The District did not post the following transactions to the proper account codes, and therefore, they were reported in an incorrect account classification, by material amounts, on the financial statements:

Item	Amount	Proper Classification	Classification Reported
2009			
Principal payments on lease purchase agreements	\$41,779	Debt Service – Principal	Current Expenditure
Interest payments on lease purchase agreements	14,099	Debt Service – Interest	Current Expenditure
Down payment on fire truck and other capital outlay	32,121	Capital Outlay	Current Expenditure
Tax revenue	10,563	Taxes Revenue	Intergovernmental Revenue
2010			
Principal payments on lease purchase agreements	\$60,574	Debt Service – Principal	Current Expenditure
Interest payments on lease purchase agreements	20,202	Debt Service – Interest	Current Expenditure
Purchase of fire truck and other capital outlay	86,400	Capital Outlay	Current Expenditure
Grant and tax revenue	2,404	Intergovernmental Revenue	Miscellaneous Revenue
Grant and tax revenue	416	Tax Revenue	Miscellaneous Revenue

**FINDING NUMBER 2010-002
 (Continued)**

The District did not post the following transactions to the accounting records, and therefore receipts and disbursements were understated, by material amounts, on the financial statements.

Item	Amount	Proper Classification
2009		
Truck Purchase	\$210,863	Capital Outlay
Lease Proceeds	210,863	Other Debt Proceeds
Investment in Certificate of Deposit	79,244	Beginning fund balance
Interest on CD	1,042	Earnings on Investment
2010		
Investment in Certificate of Deposit	80,286	Beginning fund balance
Interest on CD	942	Earnings on Investment

Failure to properly post transactions resulted in inaccurate financial statements. The District agreed to reclassifications and adjustments to correctly report the above items. And the corrections were posted to the accompanying financial statements. The officials should review the account coding to assure that items are being posted properly. In addition, the District should establish control procedures for the review of the financial activity posted to the accounting records and financial statements.

We did not receive a response from Officials to the findings reported above.

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**BLANCHESTER MARION TOWNSHIP FIRE DISTRICT
CLINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Illegal investments	Yes	
2008-002	Failure to properly encumber.	No	Reissued as 2010-001

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Dave Yost • Auditor of State

BLANCHESTER MARION TOWNSHIP FIRE DISTRICT

CLINTON 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
MAY 17, 2011**