

**South Central Ambulance District,
Ashtabula County**

Report on Agreed-upon Procedures

For the Years Ended December 31, 2011 and 2010



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Dave Yost • Auditor of State

Board of Trustees
South Central Ambulance District
3100 U. S. Highway 6
Rome, Ohio 44085

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the South Central Ambulance District, Ashtabula County, prepared by Bodine Perry, LLC, for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The South Central Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 16, 2012

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

May 4, 2012

Board of Trustees
South Central Ambulance District
Ashtabula County
3100 State Route 6
Rome, Ohio 44085

We have performed the procedures enumerated below, which the Board of Trustees and the management of South Central Ambulance District (the District) and the Auditor of State have specified, which were agreed to by the District, solely to assist the District in evaluating the receipts, disbursements, and balances recorded in their cash-basis accounting records of the District for the years ended December 31, 2011 and 2010 and certain compliance requirements related to these transactions and balances. The District's management is responsible for the District's accounting records; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Our procedures and findings are as follows:

Cash and Investments

1. We tested the mathematical accuracy of the December 31, 2011 and 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Fund Status Report to the December 31, 2009 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 fund cash balances reported in the Fund Status Reports. The amounts agreed.

4. We confirmed the December 31, 2011 and 2010 bank account balances with the District's financial institutions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 and 2010 bank reconciliations without exception.
5. We selected five reconciling debits (outstanding checks) haphazardly from the December 31, 2011 and 2010 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to January 1. We noted no exceptions.
6. We tested investments held at December 31, 2011 and 2010 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14, or 135.144. We found no exceptions. South Central has Certificate of Deposits and Money Market Funds.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.144. We noted no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected property tax receipts from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for December 31, 2011 and 2010.
 - a. We traced the gross receipts from the Statement to the amount recorded in the Receipt Register Report, deposit slip, and supporting tax receipt documentation. The amounts agreed without exception.
 - b. We determined whether the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. We found that the receipt was recorded in the proper year without exception.
2. We scanned the Receipt Register Report to determine whether it included the proper number of tax receipts for December 31, 2011 and 2010:
 - a. Two personal property tax receipts
 - b. Two real estate tax receipts.We noted the Receipts Register Report included the proper number of tax settlement receipts for each year without exception.
3. We selected five receipts from the State Distribution Lists (DTL) for each of the years December 31, 2011 and 2010. We also selected five receipts from the County Auditors' DTLs from 2011 and 2010. We completed the following:
 - a. We compared the amount from DTL to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

4. We selected five receipts, other than from taxes, charges for services, for each of the years December 31, 2011 and 2010 from the Receipts Ledger and we completed the following:
 - a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Charges for Services

1. We read the Accounts Receivable Journal
 - a. We noted this report listed \$126,744 and \$122,167 of accounts receivable as of December 31, 2011 and 2010, respectively.
 - b. Of the total receivables reported in the preceding step, \$43,980 and \$34,917 were recorded as more than 90 days delinquent as of December 31, 2011 and 2010, respectively.
2. We read the listing of Non-Cash Disbursements
 - a. We noted this report listed a total of \$9,042 and \$1,355 non-cash receipts adjustments for the years ended December 31, 2011 and 2010, respectively.
 - b. We selected two non-cash adjustments from 2011 and five non-cash adjustments from 2010, and noted that an authorized individual approved each adjustment.
3. We haphazardly selected five run sheets, and agreed the patient name and service date to the related amounts billed, and the amount debited to accounts receivable, from the year ended December 31, 2011; and five from the year ended December 31, 2010. Per the table below, we noted no exceptions.

2011

	Amount Billed per the Billing / Run Report, 2011	Amount Debited to Accounts Receivable
1.	\$455	\$455
2.	\$465	\$465
3.	\$455	\$455
4.	\$485	\$485
5.	\$485	\$485

2010

	Amount Billed per the Billing / Run Report, 2010	Amount Debited to Accounts Receivable
1.	\$375	\$375
2.	\$485	\$485
3.	\$455	\$455
4.	\$465	\$465
5.	\$380	\$380

4. We haphazardly selected five receipts recorded in the cash receipts records from the year ended December 31, 2011 and five from the year ended December 31, 2010. We compared the receipt to the amount credited to accounts receivable records and credited in the bank statement. We also compared the date the payment was recorded in the cash receipts records to the date deposited per the bank statement. Per the table below, the amounts agreed, and the cash was deposited timely.

2011

	Amount Recorded in Cash Receipts Records, 2011	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$ 296.50	\$ 296.50	\$ 864.50	10/7/11	10/7/2011
2.	\$ 378.08	\$ 378.08	\$ 1,760.64	9/15/11	9/15/2011
3.	\$ 372.03	\$ 372.03	\$ 4,643.91	10/27/11	10/27/2011
4.	\$ 180.00	\$ 180.00	\$ 1,705.44	1/28/2011	1/28/2011
5.	\$ 50.00	\$ 50.00	\$ 4,789.27	1/6/2011	1/6/2011

2010

	Amount Recorded in Cash Receipts Records, 2010	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$ 300.00	\$ 300.00	\$ 207,393.96	7/15/10	7/15/2010
2.	\$ 316.00	\$ 316.00	\$ 4,799.54	3/17/10	3/17/2010
3.	\$ 384.03	\$ 384.03	\$ 2,100.70	1/15/10	1/15/2010
4.	\$ 450.00	\$ 450.00	\$ 1,280.33	4/28/10	4/28/2010
5.	\$ 100.00	\$ 100.00	\$ 1,071.99	3/3/10	3/3/2010

Debt

1. The prior agreed-upon procedures report disclosed no debt outstanding as of December 31, 2009 and 2008.
2. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of bonded or note debt issued during 2011 and 2010 or outstanding as of December 31, 2011 or 2010. Per management, no bonded or note debt was issued during 2011 and 2010 or as of December 31, 2011 or 2010. We also scanned the Receipt Register Report and Payment Register Detail Report and found no evidence of bonded or note debt issued during 2011 and 2010 or outstanding as of December 31, 2011 or 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2011 and one payroll check for five employees from 2010 from the Employee Detail Adjustment Report and:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 and 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2011 and 2010. We noted the following:

2011

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	01/31/12	1/20/12	\$2,441.74	\$2,441.74
State income taxes	01/15/12	1/9/12	\$1,123.52	\$1,123.52
OPERS retirement (withholding plus employee share)	01/30/12	1/13/12	\$8,454.53	\$8,454.53

2010

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes & Medicare	01/31/11	1/20/11	\$2,750.22	\$2,750.22
State income taxes	01/15/11	1/10/11	\$1,099.67	\$1,099.67
OPERS retirement (withholding plus employee share)	01/30/11	1/14/11	\$8,662.70	\$8,662.70

Non-Payroll Cash Disbursements

1. For the Payment Register Detail report, we re-footed checks recorded as General Fund disbursements for security of persons and property, for 2011 and 2010. No exceptions were noted for disbursements for security of persons for 2011 and 2010.
2. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2011 and ten from the year ended 2010 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded in the Payment Register Detail Report agree to the check number, date, payee name and amounts on the supporting invoices. We found no exception.
 - c. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.
 - d. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Budgetary

1. We compared the total from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General funds for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the General Funds, the Trustees appropriated separately for “each office, department and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.

3. We compared total appropriations required by Ohio Rev. Code 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2011 and 2010 for the following funds: General funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status report.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General funds for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010 for the General fund, *as* recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally restricted resources. We scanned the Receipts Register Report for evidence of new restricted receipts requiring a new fund during December 31, 2011 and 2010. We also inquired of management regarding whether the District received any new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.
7. We scanned the 2011 and 2010 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14-.16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
8. We inquired of management and scanned the Appropriation Status Reports to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Payment Register Detail report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding under the following statute(s):

Ohio Rev. Code Section 505.376 requires a fire and ambulance district to competitively bid purchases exceeding \$50,000 (other than compensation).

We identified no purchases subject to the aforementioned bidding requirements.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of The District and the Auditor of State and is not intended to be and should not be used by anyone other than those parties.

Bodine Perry, LLC

BODINE PERRY, LLC
Certified Public Accountants and Business Analysts
Canfield, Ohio



Dave Yost • Auditor of State

SOUTH CENTRAL AMBULANCE DISTRICT

ASHTABULA 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
AUGUST 28, 2012**